

**“COMMISSION SEEKS FEEDBACK AND ANNOUNCES DATE OF
ROUNDTABLE ON IMPLEMENTATION OF SARBANES-OXLEY INTERNAL CONTROL PROVISIONS”**

Roundtable scheduled for April 13, 2005
Securities Exchange Commission
450 Fifth Street, NW
Washington, DC 20549-0609

COMPTON CENTER FOR PROCUREMENT & DEVELOPMENT

RESEARCH CONSULTANTS, VIRGINIA

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The Annual Report.

Internal controls are the primary indicators of a company's resources and assumably performance . These resources must be monitored responsibly by all "not assessed" by management alone. The acceleration of profits will be so determined by corporations that asserts a clear message that resonates well among the people. To foster such trust, corporations must be inclusive of the working class or the majority of the working population within these organizations who also may be responsible for such internal controls but in a limited capacity or level below management, but in some cases where these individuals work alongside managers and who share job functions of advisors or support roles to management should be included in such review or assessment of internal controls.

We can not truly begin to measure performance without identifying there is no general consensus among these two groups: managers and non-managers. Clearly, management performs assessments of internal controls, the derivative of the annual report. Therefore, if we continue on this road, The Sarbanes-Oxley Act 2002 may boost manager's confidence but do little or nothing at all for the rest of us. Management is failing us and it is imperative that the Securities Exchange Commission adheres to the facts, thereby, implementing such language into The Sarbanes-Oxley Act 2002 that confirms the feelings and intellect of the collective body of individuals responsible for minimizing investor risks and reclaim our stock in **America**.