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Jonathan G. Katz
Secretary
U.S. Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC
USA 20549-0609
rule-comments@sec.gov

Re: 4-497: Implementation of U.S. Sarbanes-Oxley Act Internal Control Provisions

Dear Mr. Katz:

In my first public statement I deliberately left out COSO. This standard was started when DOS was still the OS for Microsoft. A 10 megabyte computer was replacing mainframes and considered a massive amount of memory. GUI was a dream, and the internet was just starting to enter the public with Mosaic browsers. Now Google is giving 2gigbytes of email free. Critical matter IT (Information Technology) or CIS (Computer Information Systems) is missing.

COSO was created before IT became dominant with portals, extranets, and intranets. The PCAOB should look at doing another study to update COSO. Thank you.

With warm regards, I remain.

Dr. Robert j. te. Lee