

On January 23, 2002, Congress passed the "Sarbanes-Oxley Act of 2002." Obviously something needed to be done to curb the abuse that arose from Enron, etc. We agree that the imposition of criminal penalties to hold corporate America accountable was essential to deter this activity. However, the additional requirements that have resulted with regard to the attestation of internal controls have turned out to be an onerous cost and resource burden. This burden has not, in our opinion, been justified by the results. Our outside accounting fees have quadrupled and our entire expanded audit department has not had the time to perform any audits of our operations during 2004. I am sure we are typical of the results most companies our size (about \$900 million in revenues) are experiencing based on my discussions and publicity.

Unfortunately, we have created a bureaucracy that has constantly changing rules and interpretations that are causing more and more work and false starts. This results in a great deal of unneeded paperwork that does not, in our opinion, do much to insure companies' records are kept honestly and accurately. Competing in a global world against low cost manufacturing regions of the world, such as China, has made our U. S plants less competitive. We may be forced to close these high cost operations due to a profit squeeze. Adding the cost and burden to these operations of these new regulations make them less competitive while fattening the revenues of lawyers and public accountants.

The work required by these new regulations for a company our size simply does not justify the benefits. Documenting details of every control system would not, in our opinion, prevent the egregious acts by some of the top management of the failed companies. The Act goes overboard and I implore you to review these regulations that could potentially have a harmful impact on our American factories.

Very truly yours,

SUPERIOR INDUSTRIES INTERNATIONAL, INC.

Louis L. Borick

Chairman of the Board