Belden CDT Inc.
7701 Forsyth Boulevard
Suite 800
St. Louis, Missouri 63105

Telephone: (314) 854-8000
Facsimile: (314) 854-8001
www.beldencdt.com

March 28, 2005

Mr. Jonathan G. Katz
Secretary
U.S. Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

FILED ELECTRONICALLY (rule-comments@sec.gov)

Re: File number 4-497

Dear Mr. Katz:

We are pleased that the Securities and Exchange Commission ("SEC") is soliciting feedback on the implementation of Section 404 of the Sarbanes-Oxley Act of 2002 ("Act"). We certainly support the overall objective of the Act to restore investor confidence by improving internal controls over financial reporting. Our experience in the implementation of the Act in 2004 has led us to believe that certain improvements would achieve this objective at much lower cost and effort. Our summary comments are:

1. Guidance provided by the SEC and the Public Company Accounting Oversight Board ("PCAOB"), particularly under the Auditing Standard No. 2 issued by PCAOB, has resulted in independent auditors (and hence the company) focusing the majority of the work on detail transaction processing controls. We believe deficiencies in these detail controls are generally not the source of material errors in financial reporting. Rather, a focus on controls surrounding financial reporting, income taxes, application of accounting principles and other general entity level activities and judgments would address the major areas of concern at much lower cost. We would suggest guidance focusing audit efforts on these areas would dramatically improve the cost/benefit relationship.
2. The current standard requiring independent accountants to opine on the adequacy of Management's assessment process has increased the cost and complexity of the audit process. We believe users of financial information are primarily interested in the adequacy of controls not Management's process. Additionally, this audit requirement inserts the independent accountant into the assessment process and effectively results in the auditors dictating to Management how this evaluation is conducted. Inevitable differences of judgment have resulted in deterioration of the relationship between clients and their auditors, with little practical benefit. A single audit opinion on the effectiveness of controls should achieve the objectives of the Act.
3. As applied in 2004, auditors have overly emphasized companies' documentation to evidence the effectiveness of all controls. Additional clarification of alternative

methods of gaining sufficient evidential matter would be helpful in reducing the cost of providing documentation solely to satisfy auditor requirements.

4. Additional guidance for evaluating deficiencies and determining material weaknesses is needed. As currently applied by major auditing firms, the evaluation of deficiencies has become unduly mechanical with little consideration of qualitative factors. Also, the need to evaluate the impact of all deficiencies in combination has resulted in excessive time devoted to tracking minor issues that both management and auditors realize will never constitute a material weakness, individually or in combination. Greater clarification of allowable judgment would meaningfully improve the efficiency of this process.

We appreciate your willingness to hear suggestions on changes that will improve the implementation of the Act while meeting its overall objective.

Sincerely,

Warren L. Stout
Director, Corporate Compliance