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VULCAN INTERNATIONAL CORPORATION

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July 22, 2005

Members, SEC Advisory Committee
on Smaller Public Companies
Securities and Exchange Commission
450 Fifth Street, NW
Washington, D.C. 20549-0609

Re: Commission File No. 265-23

Dear Committee Members:

At the suggestion of Committee Member Patrick Barry, I write to provide specific proposals concerning the application of Section 404 of the Sarbanes-Oxley Act ("SOX") to smaller public companies.

Since 1990, I have been the Chairman and CEO of Vulcan International Corporation, which for more than 35 years has been a public company listed on the American Stock Exchange with a current market capitalization of approximately \$50 million ("Vulcan"). Through our subsidiary operating companies, we own and manage two office buildings and additional real estate with development possibilities. Vulcan also has a rubber manufacturing plant in Tennessee.

Both I and our two-person accounting/bookkeeping staff occupy the same office suite as Vulcan's Vice President/Controller and the Vice President of real estate operations. All of us are in daily personal contact with each other and remain on top of Vulcan's internal financial operations, inclusive of the Tennessee manufacturing plant, where we have not found accounting staff to be necessary. The personal relationships and daily contacts in our very small organization are sufficient to ensure honest handling and reporting. Accordingly, I have no problem whatsoever with the responsibility that SOX has imposed upon me personally for Vulcan's internal controls and reporting.

Vulcan's public auditor has explained the current requirements of SOX Section 404, to be met by July 15, 2006. From such auditor, Vulcan understands that the auditor may not provide any guidance to Vulcan on how to meet Section 404. Vulcan had determined, accordingly, to establish a written internal-control structure and procedures for financial reporting, as the language of Section 404 expressly states ("[it is] the responsibility of management for establishing and maintaining an adequate internal control structure and procedures for financial reporting").

We have been advised, however, that Vulcan may not devise its own 404 procedures, even though Section 404 provides otherwise and Vulcan is competent to document adequate internal controls and effective monitoring of those controls.

THE PROBLEM

The bottom-line problem for Vulcan and other smaller companies is that we are not advised as to what specific controls would be considered acceptable. To employ outside assistance to start from scratch to devise and document internal controls would result in an unreasonable costly burden.

SPECIFIC PROPOSAL

The national exchanges, the SEC or the PCAOB could ease enormously the burden on small companies such as Vulcan by providing - by type of company, e.g., a real-estate development company is one type, a manufacturing company another - simplified written control procedures accompanied by generic rules as to monitoring compliance with such procedures. We could then amend those written controls, if necessary, to fit anything unique about our situation. This proposal solves the above problem. The PCAOB auditor would then have the requisite comfort reviewing and certifying its client's 404-compliance.

There are no such off-the-shelf aids. Additionally, those public companies that have undertaken the enormous expense of hiring at least one, often two, public accounting firms (in addition to their PCAOB auditor) have declined to share the 404 procedures and rules that these additional accounting firms have prepared.

THE CONSEQUENCES OF "ONE SIZE FITS ALL"

Investors who have supported public small-cap companies and reaped the rewards of those investments will suffer. Such small companies, left with no choice but to hire a second or third accounting firm to handle 404 requirements, must find other alternatives. Vulcan's

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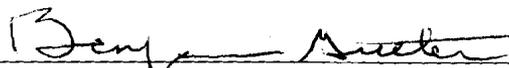
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Tennessee operation, for example, cannot bear additional, non-productive overhead, such as the addition of superfluous accounting/bookkeeping personnel. The result would be the likelihood of closing the plant. Its closing would be dire for the people who have been working there for an average in excess of 20 years. The plant manager, in whom I have implicit trust, has been there 31 years, starting at age 18. The closing would not be without impact upon our national defense since it is one of only two U.S. rubber plants producing soles and uncured rubber for soles for military boots.

We would be pleased to discuss our comments with the Commission, its staff, or the Committee at your convenience.

Very truly yours,

VULCAN INTERNATIONAL CORP.

By: 
Benjamin Gettler, Chairman and CEO