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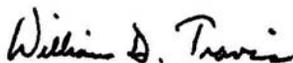
Mr. Gerald Laporte
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-3628

RE: Comments on actions by the Advisory Committee on Smaller Public Companies
File # 265-23

Dear Mr. Laporte:

I have reviewed the preliminary recommendations of the SEC Advisory Committee on Smaller Public Companies. While I fully support the efforts of the Advisory Committee, I am concerned that the recommendations by the 404 Subcommittee will further concentrate audit services of public companies with the Big 4 audit firms. Currently, the fifth to eighth largest CPA firms in the United States audit several public companies; however, the number of these companies that would be subject to a 404 audit under the Advisory Committee's proposal would be drastically reduced. While I believe that the Advisory Committee's recommendations are sound, I do suggest the SEC take further measures to ensure that there is no further concentration of audit services in the United States.

Sincerely,



Bill Travis
Managing Partner
McGladrey & Pullen, LLP