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February 15, 2006

Ms. Nancy M. Morris
Committee Management Officer
Securities and Exchange Commission
VIA EMAIL

RE: File No. 265-23

Dear Ms. Morris:

In the Internal Controls Subcommittee's preliminary report to the Advisory Committee on Smaller Public Companies dated December 7, 2005, the Subcommittee listed their assumptions with the conclusions and recommendations drawn from those assumptions. One of the assumptions implicit in the report is that the cost of first-year compliance in 2006 will be the same as the cost of first-year compliance in 2004. Respectfully, we must disagree with this assumption and the conclusions necessarily drawn from it.

Market forces recognize that reducing the cost of a process creates a market opportunity. Naturally, entrepreneurial organizations are developing and presenting solutions to the marketplace to reduce the cost of Sarbanes-Oxley compliance. We at Control Solutions have packaged our Sarbanes-Oxley methodology, developed over the course of 300 Sarbanes-Oxley projects and 15 years of internal audit experience, into a software product called SOX*lite*™ and are selling it in the market. Using our methodology and software can reduce the cost of documenting the control environment by 50% while presenting a more comprehensive list of key controls to the external auditors, reducing the testing and attestation costs further. Our message to the market is that complying with section 404 can cost much less than anticipated.

Our business is first and foremost Internal Audit. Our belief in good governance is driven by our experiences with companies who practice good governance and those who fall short. We believe that all companies will benefit from the good governance practices required by the Sarbanes-Oxley Act, and we encourage you to let the market provide ways for companies to reduce their compliance costs. Reducing the standards is not the answer; reducing the costs for all companies is a better solution.

Sincerely,

Paul Bayne
Product Director, SOXlite