



April 3, 2006

Securities and Exchange Commission
Division of Corporate Finance
100 F Street N.E.
Washington, D.C. 20549

Re: File Number 265-23

To Whom It May Concern:

I am writing today to support the efforts of the SEC Advisory Committee on Smaller Public Companies (ACSPC) and urge the ACSPC to include in its final report the recommendations pertaining to internal controls.

Performance Technologies, Incorporated is a manufacturer of communications equipment. Our total revenue for 2005 was approximately \$50 million. We complied with Section 404 for the past two years. This compliance resulted in a significant increase in costs to the Company. Resources were directed to these compliance efforts that could have been otherwise spent on growing our business. We do not think that these high costs are justified and that Section 404 places an unnecessary burden on smaller public companies.

Performance Technologies, Incorporated feels that the ACSPC identified existing problems with Section 404 and developed a reasonable solution. We strongly support their recommendations.

Thank you for your time and attention on this matter.

Best Regards,

/s/ Dorrance W. Lamb

Dorrance W. Lamb
Senior Vice President and Chief Financial Officer