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March 31, 2006

Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-1090

Re: File No. 265-23

Dear Sir or Madam:

This letter is in response to the Exposure Draft of Final Report of Advisory Committee on Smaller Public Companies. Overall, we applaud the effort of the committee and approve of the recommendations set forth. We believe the members have done an excellent job by remaining focused and obtaining the necessary information needed to carefully consider the complexities of the challenge while carefully considering the cost/benefit of various alternatives and thoughtfully presenting a framework that can be utilized by all stakeholders into the future. We were very pleased with the straightforward, common sense approach that has come forth from the committee.

Providing exemptive relief from SOX Section 404 in certain cases

We agree that Section 404 represents a clear problem for small public companies (“smalls”) and their investors and that relief is urgently needed. By qualifying public companies first by U.S. equity market capitalization and then by annual revenue levels, the committee seems to have proposed an effective way to differentiate the risk associated with the diverse companies in the segment. The attributes of market cap and revenues should both be considered in this circumstance, the same way that size and weight must be considered in engineering. The disproportionate impact must be considered in relieving this problem.

We believe that retaining the requirement that companies maintain a system of effective internal control over financial reporting, disclose modifications to internal control over financial reporting and their material consequences, and apply CEO and CFO certifications to such disclosures is proper to provide active effort on the part of smalls without being unduly burdensome.

We strongly oppose external audit of the effectiveness of internal control over financial reporting for smalls because of the significant cost. We would confirm the findings of the committee in most respects. By using the definitions proposed by the committee, we would be considered a “microcap” company. We strongly agree that our company has been unfairly impacted by the weight of the Sarbanes-Oxley Act of 2002 (“SOX”). The overall burden of SOX compliance has placed a severe strain on the

overall accounting resources available and, we believe, weakened the accounting profession's ability to respond to new challenges. The result has been higher costs for all and reduced access to the most talented and experienced accountants for smalls. Scaled or proportional securities regulation, as proposed by the committee, relieves further acceleration of this problem with a minimum of risk.

We support the committee's findings that the smaller the company, the less valuable the internal control audit is to the financial statement audit. Evidence supports the diminishing reliance external auditors on internal controls as the company size is reduced.

We agree that the adoption and enforcement of a code of ethics is both cost effective and appropriate for smalls that receive relief from the attestation requirements of Section 404.

#### Update of EDGAR filing process

We certainly support the suggestion that newer and better technology exists to provide financial information to various stakeholders in a more efficient and cost-effective way. We believe that the current EDGAR system should be updated using that new technology.

In closing, we appreciate the opportunity to submit the comments included herein and applaud the efforts expended by all of those who have worked diligently to bring

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about an acceptable resolution to these issues.

Sincerely,

/s/ Don D. Jennings  
President & COO

/s/ R. Clay Hulette  
Vice President & CFO