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CHAIRMAN'S
CORRESPONDENCE UNIT

January 18, 2006

Mr. Christopher Cox
Chairman
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Dear Mr. Cox:

I am writing to acknowledge and thank you for your efforts to require companies to disclose executive compensation. I believe this disclosure is needed and will allow investors to make more informed decisions and secure enhanced confidence in the SEC.

Thank you.

Sincerely,



Gwen R. Mangiamela
11311 Entrevaux Drive
Eden Prairie, MN 55347