





A free copy of the Report is available online. In addition, on September 25, 2008 at 2 pm ET, Lord & Benoit will host a free webinar describing this report and its public policy ramifications. The webinar is open to interested executives, CPAs, auditors and journalists, and will include live Q&A. For details, visit [www.Section404.org](http://www.Section404.org) .

The Lord & Benoit Report was written by Bob Benoit. Bob is President and Director of SOX Research at Lord & Benoit, LLC, one of the most influential SOX Research and Compliance firms for smaller public companies. In addition to his position with Lord & Benoit, Bob serves on the COSO Monitoring Project Taskforce. He has also served on the AICPA Peer Review Acceptance Board in MA for 10 years, has taught Complying with Sarbanes-Oxley Section 404 throughout the country through the State CPA Societies and is the author of the Lord & Benoit Reports, which have been referenced by the SEC, PCAOB, COSO, AICPA, CHH, RIA, BNA, Wall Street Journal, all of the "Big 4" firms and nearly 200 legal, educational and trade journals around the world. Bob is the first evaluator to use the COSO Guidance for Smaller Public Companies, the inventor of Virtual SOX taught on the AICPA Technology website and research contributor to the SEC Subcommittee, SEC Concept Releases and SEC/PCAOB Internal Control Roundtables.

Webinar for execs, CPAs, auditors and journalists on September 25 @ 2 pm ET

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