



September 16, 2006
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

File No.: S7-11-06

Distinguished Members of the SEC:

In response to the SEC Concept Release, we respectfully submit the attached executive summary and presentation of Lord & Benoit's: **Ten Steps to SOX Compliance for Smaller Public Companies**. The summary and presentation are designed to provide an implementation framework for which smaller public companies can affordably comply with internal controls over financial reporting under PCAOB #2 and the requirement of Sarbanes-Oxley Section 404.

This is based on our two years of research of ALL of the Section 404 reports issued to date (using AuditAnalytics.com) and our teachings focused on affordable ways for smaller public companies (and CPAs) to comply with the provisions of the Act. The outline incorporates COSO for Smaller Public Companies, which we believe to be an excellent implementation tool for smaller public company compliance.

We welcome the opportunity to be helpful in any way, particularly with the research or in providing a cost effective approach for Section 404 compliance for smaller public companies. Please feel free to contact me with any questions.

Sincerely,

Robert J. Benoit

President and Director of SOX Research

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