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September 18, 2006

Nancy M. Morris  
Secretary  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-1090

Via email: [rule-comments@sec.gov](mailto:rule-comments@sec.gov)

RE: File Number S7-11-06

Dear Ms. Morris:

We appreciate the opportunity to comment on the U.S. Securities and Exchange Commission's (SEC or Commission) *Concept Release Concerning Management's Reports on Internal Control Over Financial Reporting* and respectfully submit our responses to your request for specific comments in the attached appendix.

We would be pleased to discuss our comments with you. Please contact R. Trent Gazzaway, Managing Partner of Corporate Governance at (704) 632-6834, if you have any questions.

Very truly yours,



















