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April 14, 2005

BLYTH

Robert B. Goergen
Chairman of the Board
CEO

Mr. Jonathan Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549-0609

Re: **Implementation of Sarbanes-Oxley Internal Control Provisions**
File Number 4-497

Dear Mr. Katz:

I am the Chairman and Chief Executive Officer of Blyth, Inc., a New York Stock Exchange listed company with approximately 4,900 employees, of which 35% are based outside the United States. We appreciate the opportunity to comment pursuant to your request for feedback on the internal control provisions under Section 404 of the Sarbanes-Oxley Act of 2002.

While we believe the goals of Section 404 are commendable and that a strong internal control environment is important to maintain faith in our markets, our experience to date suggests that the costs associated with compliance may be grossly disproportionate to the benefits obtained by complying with the enormous recordkeeping and other requirements of Section 404. Our costs, both in dollars and personnel time, have been enormous, and far outweigh, we believe, any benefit to our shareholders, who bear the burden of financing compliance. In our last fiscal year we spent more than \$6.0 million with outside consultants and accounting firms on compliance, and this doesn't take into account the thousands of hours that have been expended by our personnel; this is more than some of our subsidiaries made last year. This money and manpower could have much better been directed towards various internal business development projects, some of which we were forced to delay while our attention was diverted to compliance.

Moreover, we estimate that we will be required to spend at least \$2.0 million annually on Section 404 compliance forever! We could much better deploy that money on business development, research and development, expanding payroll, etc.

But, while we are concerned with cost containment, increased expense is not our only concern. We are concerned that our money could be better spent, and is being spent, to a very large extent, on substantially increased record keeping, which, at best, has a very marginal benefit to our business.

We believe that a more defined materiality concept should be imposed on Section 404. During our last fiscal year, we were required to document and test all of our hundreds of processes, and we were required to create documentation for its own sake. The documentation has no practical business utility, but rather has been produced solely to be furnished to our auditors. We were often told by our consultants that undocumented controls did not exist, in their view, notwithstanding that the Treadway Commission specifically stated that “many controls are informal and undocumented” and that “these controls may be tested in the same ways documented controls are.” The Treadway Commission concluded that “the fact that controls are not documented does not mean that an internal control system is not effective, or that it cannot be evaluated.” This has not been our experience, and we were overly burdened with producing documents for their own sake.

We believe that the goals of Section 404 would be better served if issuers were required to test and document those processes where material potential risks could reside, instead of treating all processes with the same degree of importance. We believe PCAOB should modify its materiality standards and give more guidance on what is meant by “remote likelihood” because consultants and auditors are requiring documentation of what we believe are immaterial processes.

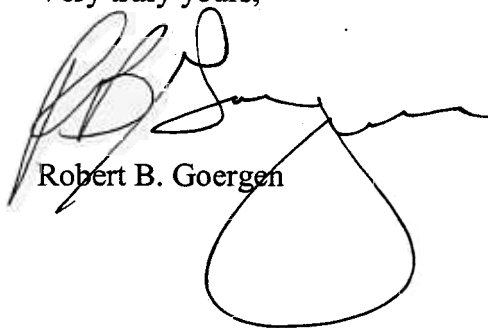
Blyth operates worldwide and many of our business units are located outside the United States. Our foreign operations are subject to the same rigorous procedures to comply with Section 404, but many of their foreign competitors are not. Our experience suggests that the efforts to comply

with Section 404 diverts management and personnel time away from business development and operations and hampers the ability of our foreign operations to more successfully compete with foreign companies that are not hampered by Section 404. This will serve to weaken the competitiveness of U.S. companies in the global marketplace, and furthermore, will make foreign companies less willing to be acquired by U.S. companies, especially where management's compensation is linked to performance.

Finally, much of the interpretative guidance on Section 404 compliance was issued very late in 2004, and required us to re-test and re-document work that we assumed had by then been satisfactorily completed. This forced us to redouble our efforts and diverted our management's and employees' attention away from business operations at the end of the year, which is our busiest season.

I would like to thank you for the opportunity to share with you some of my concerns and experiences on the implementation of Sarbanes-Oxley internal control provisions. Please contact me at (203) 661-1926 if you have any questions about this letter.

Very truly yours,



Robert B. Goergen