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**From:** Jerry Casler [jerrycasler@hotmail.com]  
**Sent:** Monday, May 12, 2003 5:00 PM  
**To:** Comments  
**Subject:** Docket Matter No. 004

Ladies and Gentlemen:

My name is Jerry Casler. I am the General Auditor of a U.S. multinational and member of the Institute of internal Auditors. I speak for neither my company nor my professional organization, but for myself as a concerned citizen.

Let me begin by thanking you for the opportunity of offering my input on this important matter. I will be brief.

I strongly urge you to give the highest priority possible to the establishment and issuance of standards for Section 404 compliance, specifically management's assessment and the external auditor's attestation.

Existing guidance and positions taken by affected parties disclose a divergence of interpretations of the law as written and the underlying intent of Congress. Until you, through the proposed Roundtable or by other means, can rationalize these differences, there is a high risk of considerable, but perhaps unintended, expense being borne by shareholders in the U.S and abroad.

That said, there is a recognized and urgent need to re-establish the public's trust in our financial markets through consistently credible financial reporting. I do not believe these needs are mutually exclusive. In any case however, the need to clarify and decide on the standards is most urgent.

Respectfully,

Jerry L. Casler  
jerrycasler@hotmail.com

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