



Deloitte & Touche LLP
Ten Westport Road
P.O. Box 820
Wilton, CT 06897-0820
USA

Tel: 203-761-3000
Fax: 203-834-2200
www.deloitte.com

August 18, 2004

Jonathan G. Katz
Office of the Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, D.C. 20549-0609

Re: File No. PCAOB-2004-06

PCAOB Rule Regarding Certain Terms Used in Auditing and Related Professional Practice Standards

Dear Mr. Katz:

Deloitte & Touche LLP is pleased to respond to the request for comments from the Securities and Exchange Commission (the "SEC") regarding the filing by the Public Company Accounting Oversight Board (the "PCAOB" or the "Board") of its Rule 3101, *Certain Terms Used in Auditing and Related Professional Practice Standards*, PCAOB Rulemaking Docket Matter No. 009 (the "Rule").

We are supportive of the Rule, as adopted by the Board on June 9, 2004, and have no comments of substance. We recommend that the SEC adopt the Rule as presented by the PCAOB.

If you have any questions or would like to discuss any issues related to the Rule, please contact Robert J. Kueppers at (203) 761-3579 or John A. Fogarty at (203) 761-3227.

Very truly yours,

/s/ Deloitte & Touche LLP

cc: Chairman William H. Donaldson
Commissioner Cynthia A. Glassman
Commissioner Harvey J. Goldschmid
Commissioner Paul S. Atkins
Commissioner Roel C. Campos

William J. McDonough, Chairman of the PCAOB
Kayla J. Gillan, Member
Daniel L. Goelzer, Member
Willis D. Gradison, Member
Charles D. Niemeier, Member