

August 23, 2004

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

Re: File No. PCAOB-2004-06, Public Company Accounting Oversight Board; Notice of Filing of Proposed Rule 3101, *Certain Terms Used in Auditing and Related Professional Practice Standards* (SEC Release No. 34-50077, August 2, 2004)

Dear Mr. Secretary:

PricewaterhouseCoopers LLP appreciates the opportunity to comment to the Securities and Exchange Commission (the "Commission") on the Public Company Accounting Oversight Board's (the "Board") Proposed Rule 3101, *Certain Terms Used in Auditing and Related Professional Practice Standards* (the "rule").

We support the Commission's approval of the rule. We believe that it will help to clarify the professional responsibilities of registered firms and associated persons in connection with services provided under the Board's standards.

Sincerely,

PricewaterhouseCoopers LLP