

**Subject: File No. PCAOB-2006-01**  
**From: Stephen Naftali, CPA**  
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March 15, 2006

I respectfully suggest you revise the current proposal, File PCAOB 2006-01, to banning auditors of public companies from providing any and all non-audit work to their audit clients.

The reasons behind my suggestion are:

I believe that any non-audit work will have a financial impact on the auditor's and therefore will impair the auditor's independence.

A zero tolerance policy is much easier to apply and enforce. Therefore it is more cost effective. If you adopt my suggestion, the accounting firm will either audit or provide other services. The public, the enforcer (aka, the PCAOB,) the accountant, and the client do not have to spend resources on monitoring the compliance of the client and the accountant to a set of rules.