

August 22, 2008

Ms. Florence Harmon  
Acting Secretary  
Securities and Exchange Commission  
100 F Street, NE  
Washington DC 20549-1090

**RE: File No. PCAOB-2008-01, Public Company Accounting Oversight Board; Notice of Filing of Proposed Rule on Auditing Standard No. 6, *Evaluating Consistency of Financial Statements and Conforming Amendments***

Dear Ms. Harmon:

PricewaterhouseCoopers LLP appreciates the opportunity to comment on the Securities and Exchange Commission's proposed rule on the Public Company Accounting Oversight Board's (the "Board") Auditing Standard No. 6, *Evaluating Consistency of Financial Statements*, and amendments to the Board's interim auditing standards ("AS 6").

We believe that AS 6 is responsive to and consistent with the provisions of Financial Accounting Standards Board (FASB) Statement No. 154, *Accounting Changes and Error Corrections*. We also support removing the hierarchy of generally accepted accounting principles for nongovernmental entities from the Board's interim auditing standards. We believe this is appropriately responsive to the FASB's proposed accounting standard, *The Hierarchy of Generally Accepted Accounting Principles*.

We encourage the Commission's prompt approval of AS 6 as proposed.

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We would be pleased to discuss our comments and to answer any questions that the SEC staff or the Commission may have. Please contact Jorge Milo (973-236-4300) or Brian Croteau (973-236-4345) regarding our submission.

Sincerely,

