



August 25, 2008

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

Audit - Tax - Advisory

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RE: File No. PCAOB 2008-01; Release No. 34-58259
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:

Grant Thornton LLP appreciates the opportunity to comment on the above-referenced proposed rule release. We believe the proposed rule and its related conforming amendments appropriately reflect the auditor's responsibility for consistency matters. We also concur with the conforming amendments pertaining to the GAAP hierarchy. Accordingly, we support the U.S. Securities and Exchange Commission's approval of the proposed rule.

If you have any questions, please contact Mr. John L. Archambault, Managing Partner of Professional Standards, at (312) 602-8701.

Sincerely,

A handwritten signature in black ink that reads "Grant Thornton LLP". The signature is stylized and cursive.