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Office of the Secretary  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C.  
20549-1090

**Re: File Number PCAOB-2012-01**

Deloitte & Touche LLP (“D&T”) is pleased to respond to the request for comments from the Securities and Exchange Commission regarding the filing by the Public Company Accounting Oversight Board on Auditing Standard No. 16, *Communications with Audit Committees and Related Transitional Amendments* (“AS 16”).

Effective communication between auditors and audit committees is integral to the audit process and audit quality. We believe the matters AS 16 requires auditors to communicate to audit committees are commensurate with, and supportive of, the important role audit committees have in serving the interests of investors through oversight of financial reporting and the audit process. As a result, we are supportive of AS 16.

D&T appreciates the opportunity to provide perspectives on important topics such as AS 16. If you would like to discuss these issues further, please contact William Platt at 203-761-3755 or Megan Zietsman at 203-761-3142.

Very truly yours,

Deloitte & Touche LLP

cc: James R. Doty, PCAOB Chairman  
Lewis H. Ferguson, PCAOB Member  
Jeanette M. Franzel, PCAOB Member  
Jay D. Hanson, PCAOB Member  
Steven B. Harris, PCAOB Member  
Martin F. Baumann, PCAOB Chief Auditor and Director of Professional Standards  
Mary L. Schapiro, SEC Chairman  
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Troy A. Paredes, SEC Commissioner  
Elisse B. Walter, SEC Commissioner  
Brian T. Croteau, SEC Deputy Chief Accountant