

July 8, 2015

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

Re: File Reference Number PCAOB-2015-01

Deloitte & Touche LLP (“D&T”) is pleased to respond to the request for comments from the U.S. Securities and Exchange Commission regarding the filing by the Public Company Accounting Oversight Board (“PCAOB”) on the proposed rules to implement the reorganization of PCAOB auditing standards and related changes to PCAOB rules and attestation, quality control, and ethics and independence standards (collectively referred to as the “proposed rules”).

As explained in the PCAOB’s release that accompanies the proposed rules, the PCAOB is reorganizing its auditing standards using a topical structure and a single, integrated numbering system. We believe the new organizational structure will improve the usability of the PCAOB’s auditing standards, including helping users navigate the standards more easily. As a result, we are supportive of the proposed rules.

D&T appreciates the opportunity to provide perspectives on important topics such as this. If you would like to discuss this letter further, please contact Tom Omberg at [REDACTED] or Megan Zietsman at [REDACTED].

Very truly yours,

Deloitte & Touche LLP

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cc: Mary Jo White, SEC Chair	James R. Doty, PCAOB Chairman
Luis A. Aguilar, SEC Commissioner	Lewis H. Ferguson, PCAOB Member
Daniel M. Gallagher, SEC Commissioner	Jeanette M. Franzel, PCAOB Member
Kara M. Stein, SEC Commissioner	Jay D. Hanson, PCAOB Member
Michael S. Piwowar, SEC Commissioner	Steven B. Harris, PCAOB Member
James Schnurr, SEC Chief Accountant	Martin F. Baumann, PCAOB Chief Auditor
Brian T. Croteau, SEC Deputy Chief Accountant	and Director of Professional Standards