

PCAOB

Public Company Accounting Oversight Board

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MAY 21 2018

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Brent J. Fields, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

May 15, 2018

**Re: In the Matter of the Application of Cynthia C. Reinhart, CPA, For
Review of Action Taken by the PCAOB, Admin. Proc. File No. 3-17758**

Dear Mr. Fields:

We received a copy of a letter, dated May 11, 2018, that was sent to you by counsel for Applicant Cynthia Reinhart ("May 11 Letter"). This is the second such letter from counsel for Applicant, the first having been sent on April 20, 2018 ("April 20 Letter"). We objected to the April 20 Letter (via letter sent on April 27, 2018) on the basis that it was both procedurally and substantively deficient.

The objections that we made to the April 20 Letter apply with the same force to the May 11 Letter. The May 11 letter is all the more troublesome because it makes a vague request that the Commission conduct an *in camera* review of prior Board practice in this area, in the apparent hope of creating a factual record to support Applicant's otherwise unsupported assertions. Given the advanced stage of these proceedings, the lack of any record developed by Applicant, and Applicant's waiver of the issue, we do not believe that such an effort would be proper.

Respectfully,



Luis de la Torre
Associate General Counsel

cc (by First-Class Mail, courtesy copy by email): George A. Salter, Esq.