



Deloitte & Touche LLP
Ten Westport Road
P.O. Box 820
Wilton, CT 06897-0820
USA

Tel: 203-761-3000
Fax: 203-834-2200
www.deloitte.com

April 30, 2004

Jonathan G. Katz
Office of the Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, D.C.

Dear Mr. Katz:

Re: **File No. PCAOB 2003-10; PCAOB Proposed Auditing Standard No. 1,
References in Auditor's Reports to the Standards of the PCAOB**

Dear Mr. Katz:

Deloitte & Touche LLP would like to inform the Securities and Exchange Commission of its intention to submit a comment letter on the above referenced proposed standard. We have been unable to finalize our comment letter by today's deadline. This proposed standard is important to us, and we will be submitting our comment letter on Monday, May 3, 2004.

Very truly yours,

/s/ Deloitte & Touche LLP