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November 3, 2004

Jonathan G. Katz
Office of the Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, D.C. 20549-0609

Re: File No. PCAOB-2004-07

PCAOB Conforming Amendments to PCAOB Interim Standards Resulting From the Adoption of PCAOB Auditing Standard No. 2, An Audit of Internal Control Over Financial Reporting Performed in Conjunction with an Audit of Financial Statements

Dear Mr. Katz:

Deloitte & Touche LLP is pleased to respond to the request for comments from the Securities and Exchange Commission (the "SEC") regarding the filing by the Public Company Accounting Oversight Board (the "PCAOB" or the "Board") of the *Conforming Amendments to PCAOB Interim Standards Resulting From the Adoption of PCAOB Auditing Standard No. 2* ("PCAOB Auditing Standard No. 2"), *An Audit of Internal Control Over Financial Reporting Performed in Conjunction with an Audit of Financial Statements* (the "Final Conforming Amendments").

We are pleased that the PCAOB has come to a resolution over the codification issue with the American Institute of Certified Public Accountants (the "AICPA") and look forward to future efforts towards a full codification of standards. Codification is an important step in capturing standards in a format that should foster consistent implementation. Accordingly, we are supportive of the Final Conforming Amendments, as adopted by the Board on September 15, 2004, and have no further comments. We recommend that the SEC adopt the Final Conforming Amendments as presented by the PCAOB.

If you have any questions or would like to discuss any issues related to the Final Conforming Amendments, please contact Robert J. Kueppers at (203) 761-3579 or John A. Fogarty at (203) 761-3227.

Very truly yours,

/s/ Deloitte & Touche LLP

cc: Chairman William H. Donaldson
Commissioner Cynthia A. Glassman
Commissioner Harvey J. Goldschmid
Commissioner Paul S. Atkins
Commissioner Roel C. Campos

William J. McDonough, Chairman of the PCAOB
Kayla J. Gillan, Member
Daniel L. Goelzer, Member
Willis D. Gradison, Member
Charles D. Niemeier, Member