

November 3, 2004

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549-0609

**Re: File No. PCAOB-2004-07, Public Company Accounting Oversight Board; Notice of Filing of Proposed Rules on 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* (SEC Release No. 34-50495, October 5, 2004)**

Dear Mr. Secretary:

PricewaterhouseCoopers LLP appreciates the opportunity to comment to the Securities and Exchange Commission (the "Commission") on the proposed rules on 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* (the "conforming amendments").

We support the Commission's approval of the conforming amendments to the PCAOB's interim standards. We believe the addition of references related to PCAOB Auditing Standard No. 2 (AS 2) to the interim standards will be useful to auditors when performing an integrated audit. In addition, we believe the incorporation of certain requirements of AS 2 into the interim standards will improve audit performance when an auditor is engaged solely to audit a company's financial statements.

Sincerely,

PricewaterhouseCoopers LLP