
From: Kortokrax, Philip F. [PFKORTOKRAX@coopertire.com]
Sent: Tuesday, November 25, 2003 9:05 AM
To: Comments
Cc: 'fholman@mapi.net'
Subject: Alliance/MAPI Statement to PCAOB re SOX 404 Proposed Attestation Standard

Dear Mr. Chairman and Members and Staff of the Board:
This is a brief note to express my concurrence with the statement from MAPI by Francis W. Holman, Jr. regarding the proposed standards for SOX 404. Please provide every consideration to these comments as you move towards issuance of your final rulings.

Best Regards,

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