

December 4, 2003

Mr. J. Gordon Seymour
Acting Secretary
Public Company Accounting Oversight Board
1666 K Street NW
Washington, D.C. 20006-2803

**PCAOB Rulemaking Docket Matter No. 011,
Proposed Technical Amendments To Interim Standards Rules**

Dear Mr. Seymour:

We support the PCAOB's proposed technical amendments to its rules to reflect that the Board will be superseding, or effectively amending, the existing professional standards referred to in the Board's interim standards.

Although not directly related to this proposal, we have the following additional comments. We support the Board making changes to interim professional auditing standards either by publishing a new standard or by publishing proposed amendments. From a process perspective, when proposing amendments to standards in the future, we recommend the Board provide the specific wording of all affected standards that will result from the proposed amendments. We believe it is important for auditors and other interested parties to know the specific wording to minimize the risk that such changes will be misunderstood or not appropriately considered.

We would be pleased to discuss our comments with members of the Public Company Accounting Oversight Board or its staff.

Very truly yours,

Ernst & Young LLP