

December 4, 2003

Office of the Secretary  
Public Company Accounting Oversight Board  
1666 K Street, N.W.  
Washington, D.C. 20006-2803

**RE: PCAOB Rulemaking Docket Matter No. 011  
Proposed Technical Amendments to Interim Standards Rules**

Dear Mr. Secretary:

The American Institute of Certified Public Accountants ("AICPA") respectfully submits the following written comments on the Public Company Accounting Oversight Board's ("PCAOB" or "Board") proposed technical amendments to the Board's interim standards rules. The AICPA is the largest professional association of Certified Public Accountants in the United States, with more than 330,000 members in public practice, business, industry, government, and education.

We agree with the proposal to add the words ***to the extent not superseded or amended by the Board*** to Rules 3200T, Interim Auditing Standards; 3300T, Interim Attestation Standards; 3400T, Interim Quality Control Standards; 3500T, Interim Ethics Standards; and 3600T, Interim Independence Standards, to reflect that the Board will be superseding or amending the existing professional standards referred to in the Board's interim standards rules as the Board continues to set auditing and related professional practice standards.

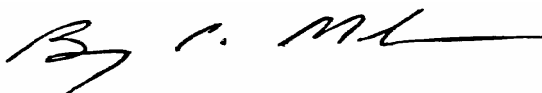
As the PCAOB moves forward to supersede or amend transitional standards, we urge the PCAOB to identify, as part of the discussion of each proposed standard issued for public comment, how the proposal affects existing interim standards so that such information is clear and accessible both to auditors and to the public.

Thank you for the opportunity to comment on the proposed technical amendment to the Board's interim standards rules. We would be pleased to meet with PCAOB members and staff to discuss our comments.

Sincerely,



S. Scott Voynich, CPA  
Chairman of the Board



Barry C. Melancon, CPA  
President and CEO