

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 (PCAOB Release No. 2003-022, November 12, 2003)

Dear Mr. Secretary:

PricewaterhouseCoopers LLP is pleased to respond to the request for comment from the Public Company Accounting Oversight Board (the "Board") on the proposed technical amendments to the interim standards rules ("the proposal").

We support the proposal as it clarifies the Board's responsibility for superseding or amending the interim standards. In addition, we strongly recommend that the Board establish a process to ensure that changes to existing auditing and related professional practice standards, whether originally issued by the Board or the Auditing Standards Board of the AICPA, along with the necessary conforming changes, are clearly identified in standards issued by the Board. As new standards are issued, it will be increasingly important that readers be able to clearly identify existing standards that were superseded or amended and, if amended, exactly how they were changed. We believe this process is also important in ensuring that both the Board, in developing proposed standards, as well as those commenting on them are able to fully assess the implications of proposed standards on existing standards.

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We appreciate the opportunity to express our views and would be pleased to discuss our comments or answer any questions the staff may have. Please do not hesitate to contact Ray Bromark (973-236-7781) or Jim Lee (973-236-4478) regarding our submission.

Sincerely,

PricewaterhouseCoopers LLP