

20 January 2004

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

Dear Sirs

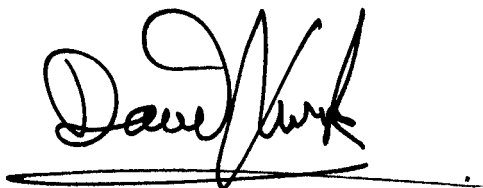
**PCAOB Rulemaking Docket Matter No. 012  
Proposed Auditing Standard – Audit Documentation**

ACCA is the largest and fastest-growing international accountancy body. Over 300,000 students and members in 160 countries are served by more than 70 staffed offices and other centres.

ACCA's mission is to work in the public interest to provide quality professional opportunities to people of ability and application, to promote the highest ethical and governance standards and to be a leader in the development of the accountancy profession.

ACCA is an active member of the European Federation of Accountants and we fully endorse the comments made to you in that body's letter.

Yours faithfully

A handwritten signature in black ink, appearing to read 'David York', with a horizontal line underneath.

David York  
Head of Auditing Practice

**ACCA**

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