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**From:** Ernie Skyrme [eskyrme1@hotmail.com]  
**Sent:** Thursday, May 08, 2003 12:26 AM  
**To:** Comments  
**Subject:** Docket No. 003

To Whom It May Concern:

Due to recent developments in the accounting industry, the public has lost a lot of confidence in accountants and financial markets. I work for a larger accounting firm, and I am always asked a lot of questions from outsiders about the industry. I like the fact that this proposed rule will help regain some confidence in the accounting industry and financial markets. Obviously, some of the employees from the private sector will still have relationships with former employers and employees. However, I appreciate the Board making an attempt to disclose these relationships and keep these relationships from being conflicts of interest.

The Board is leading the way for the accounting firms by adding the Ethics Code. With the Board tackling issues such as confidentiality, conflicts of interest and favoritism, the firms will have a model to improve its operations. I am in favor of any motion that will increase public confidence in these economically hard times, which this rule does. Thanks for allowing me to comment on the ruling.

Ernie Skyrme

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