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**Deloitte  
& Touche**

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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. 005 -- Proposed Rules on Investigations and Adjudications, and PCAOB Rulemaking Docket Matter No. 006 -- Proposed Rules on Inspections of Registered Public Accounting Firms

Deloitte & Touche LLP would like to inform the Office of the Secretary of its intention to submit comment letters on the above referenced proposed rules. Due to circumstances related to the widespread power outage in the northeast region which began this past Thursday, we have not been able to finalize our comment letters by today's deadline of 5:00 pm (EDT). These proposed rules are of significant importance to us, and we will be submitting our comment letters to the Board within the next one or two days.

Very truly yours,

/s/ Deloitte & Touche LLP