
From: Thomas Spradley [tomspradley@yahoo.com]
Sent: Tuesday, January 18, 2005 3:04 PM
To: Comments
Subject: Docket No. 017: End conflicts of interest!

Jan 18, 2005

Public Company Accounting Oversight Board

Dear Accounting Oversight Board,

I am writing to support your proposal to promote the ethics and independence of public accounting firms that audit and review financial statements of U.S. public companies. I'm disgusted with the cozy relationships that have existed between auditor and audited that ends up providing me, the small investor, with bad and often untrue investment information. I support PCAOB's efforts and the overall proposal.

Sincerely,

Dr. Thomas Spradley
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