From: patricia hynds [hyndzite@aol.com]
Sent: Tuesday, January 18, 2005 3:28 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. Like many Americans I am losing or have lost my confidence in the integrity and ethical conduct of our corporations. You can do your part to stop this conflict of interest - and I urge you to submit this proposal for passage immediately. We the people need to have our confidence restored! I support PCAOB's efforts and the overall proposal.

Sincerely,

Ms. patricia hynds 3880 Meadow Gtwy Broadview Heights, OH 44147-2743