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**From:** Susan Hesse [amazonhrt@aol.com]  
**Sent:** Wednesday, January 19, 2005 12:04 AM  
**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 believe that a professional auditor should uphold ethical standards by ensuring that auditors remain independent of their clients. I believe that auditors compromise their independence when they sell tax shelters and other aggressive tax strategies to their clients and when they provide tax services to the company officials who oversee the financial reporting process. I agree with the Securities and Exchange Commission that the independence requirement serves two related, but distinct public policy goals. One is to foster high quality audits by minimizing potential conflicts of interest, the other is to promote investor confidence in the financial statements of public companies. I support PCAOB's efforts and the overall proposal.

Sincerely,

Ms. Susan Hesse  
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