
From: shannon fletcher [sfletcher@cpoltd.com]
Sent: Wednesday, January 19, 2005 1:59 PM
To: Comments
Subject: Docket No. 017: End conflicts of interest!

Jan 19, 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 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,

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