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Edward P. Campbell
Chairman and
Chief Executive Officer

February 3, 2005

Office of the Secretary
Public Company Accounting Oversight Board
1666 K Street, N.W.
Washington, D.C. 20006-2803

Re: Rulemaking Docket Matter No. 017

Dear Board Members:

I am pleased to provide comments to the Board on the PCAOB Rulemaking Docket Matter No. 017, "Proposed Ethics and Independence Rules Concerning Independence, Tax Services, and Contingent Fees."

By way of background, I presently serve as the Audit Committee Chair of KeyCorp and as a member of the Audit Committee of OMNOVA Solutions, Inc. I am also Chairman of the Board of Directors and Chief Executive Officer of Nordson Corporation. The views in this letter, however, are solely mine and should not be attributed to these companies.

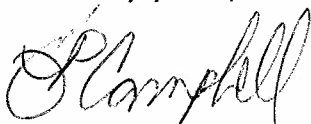
My comments are particularly directed at Proposed Rule 3524(a)(i) and the engagement process by audit committees of independent auditors to perform permitted non-audit services. I believe that audit committees take their responsibilities very seriously to review carefully any engagement of their outside accounting firm to perform non-audit services. There are many valid business reasons that benefit shareholders to have outside auditors perform these non-audit services. In the Sarbanes-Oxley Act (the Act), Congress recognized these reasons in permitting these services to be approved by independent audit committees.

The importance of the role of audit committees has been greatly expanded by the Act and the ensuing regulations from the Securities and Exchange Commission (the SEC) and the Board. The number of audit committee meetings has expanded significantly as have the length and complexity of meeting agendas. Good work is being done on behalf of shareholders.

However, amidst the demands of increasingly long agendas and voluminous advance materials, all audit committees are faced with the challenge of preserving unstructured time to consider and debate matters of significance. After having worked through the audit committee process of implementing the changes required by the Act and its regulations, I believe that the SEC and the Board should consider carefully the impact on audit committees of any new regulations that could further burden the audit committee process. In particular, I believe that the provision under Proposed Rule 3524(a)(i) requiring that the public accounting firm supply engagement letters to the audit committee will result in significant additional review work for audit committee members of legal boiler plate with little, if any, benefit over the alternative of providing a summary description of the engagement letter. This is particularly true for very large corporations that may have a relatively large numbers of these engagement letters. If the full engagement letters are provided in addition to the summaries, these letters will be reviewed by the audit committee as a part of their preparation process. I believe that shareholders will benefit from both the SEC and the Board taking steps to ensure that relatively immaterial matters do not tend to crowd out the consideration by audit committees of issues that are of material importance. It is therefore my recommendation to the Board that Proposed Rule 3524(a)(i) be modified to require that only a summary of the engagement letter or other agreement be provided to the audit committee.

Thank you for considering this recommendation. Please let me know if you have any questions regarding comments in this letter.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "E. Campbell".

Edward P. Campbell