

*new york state society of*

**NYSSCPA**

*certified public accountants*

530 fifth avenue, new york, ny 10036-5101  
www.nysscpa.org

December 2, 2003

Office of the Secretary  
PCAOB  
1666 K Street, N.W.  
Washington, DC 20006-2803

By e-mail: [comments@pcaobus.org](mailto:comments@pcaobus.org)

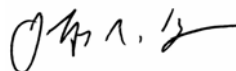
Re: Proposed Technical Amendments to Interim Standards Rules

PCAOB Release No. 2003-022  
PCAOB Rulemaking Docket Matter No. 011

The New York State Society of Certified Public Accountants, the oldest state accounting association, representing approximately 30,000 CPAs, welcomes the opportunity to comment on the Proposed Auditing Standard referenced above.

The NYSSCPA Auditing Standards and Procedures Committee concurs with your proposal to handle interim standards. If you would like additional discussion with the committee, please contact Margaret Wood, chair of the Auditing Standards and Procedures Committee, at (212) 542-9528, or Robert Colson, NYSSCPA staff, at (212) 719-8350.

Sincerely,



Jeffrey R. Hoops  
President

### **NYSSCPA 2003 - 2004 Board of Directors**

Jeffrey R. Hoops, <i>President</i>	William Aiken	Neville Grud
John J. Kearney, <i>President-elect</i>	Spencer L. Barback	David W. Henion
Thomas E. Riley, <i>Secretary</i>	Michael G. Baritot	Raymond P. Jones
Arthur Bloom, <i>Treasurer</i>	Rosemarie A. Barnickel	Nancy A. Kirby
Sandra A. Napoleon-Hudson, <i>Vice President</i>	Peter L. Berlant	David J. Moynihan
Steven Rubin, <i>Vice President</i>	Andrew Cohen	Kevin J. O'Connor
Vincent J. Love, <i>Vice President</i>	Ann B. Cohen	Robert S. Peare
Raymond M. Nowicki, <i>Vice President</i>	Michelle A. Cohen	Richard E. Piluso
Louis Grumet, <i>ex officio</i>	Walter Daszkowski	Mark A. Plostock
	Michael J. DePietro	Joseph J. Schlegel
	Katharine K. Doran	Robert E. Sohr
	Barbara S. Dwyer	Robert A. Sypolt
	Robert L. Ecker	Robert N. Waxman
	Mark Ellis	Howard D. Weiner
	David Evangelista	Philip G. Westcott
	Peter H. Frank	Philip Wolitzer
	Jo Ann Golden	

### **NYSSCPA 2003 - 2004 Accounting & Auditing Oversight Committee**

Robert E. Sohr, Chair	Eugene D. Mahaney	George I. Victor
Gary E. Carpenter	Robert S. Manzella	Paul D. Warner
Robert A. Dyson	Eric J. Rogers	Robert N. Waxman
David J. Hasso	Steven Rubin	Paul J. Wendell
Michele M. Levine	Ira M. Talbi	Margaret A. Wood
Thomas O. Linder		

### **NYSSCPA 2003 - 2004 Auditing Standards and Procedures Committee**

Margaret A. Wood, Chair	Michael Hollander	Raymond A. Norton
Mark Mycio	Dionne C. Johnson	R. Michael Peress
Robert W. Berliner	Mary-Jo Kranacher	Victoria L. Pitkin
Frank A. Bianculli	Elliot A. Lesser	Thomas Sorrentino
Christopher A. Brown	Joseph E. Manfre	George I. Victor
Romolo R. Calvi	Stephan R. Mueller	William H. Walters
Audrey A. Foster	Wayne Nast	Paul D. Warner
Fred R. Goldstein	Bruce H. Nearon	Robert N. Waxman
Neal B. Hitzig	Bernard H. Newman	Barry Wexler

### **NYSSCPA Staff**

Robert H. Colson