

September 21, 2006

Ms. Sherry Hazel  
Audit and Attest Standards  
American Institute of Certified Public Accountants  
1211 Avenue of the Americas  
New York, NY 10036-8775  
By e-mail: Shazel@aicpa.org

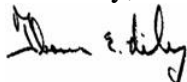
**Re: Exposure Draft of Proposed Statement on Auditing Standards, Entitled  
“Omnibus – 2006”**

Dear Ms. Hazel:

The New York State Society of Certified Public Accountants, representing 30,000 CPAs in public practice, industry, government and education, appreciates the opportunity to comment on this exposure draft.

The NYSSCPA’s Auditing Standards and Procedures Committee deliberated the proposed SAS and believe it should be adopted in its current form. If you would like additional discussion with us, please contact Robert W. Berliner, the Chair of the Auditing Standards and Procedures Committee, at (212) 503-8853, or Ernest J. Markezin, NYSSCPA staff, at (212) 719-8303.

Sincerely,



Thomas E. Riley  
President

Attachment

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