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May 11, 2005

Sherry Boothe
Audit and Attest Standards
AICPA
1211 Avenue of the Americas
New York, New York 10036-8775
By e-mail: sboothe@aicpa.org

In re: Proposed Statement on Auditing Standards, “Defining Professional Requirements in Statements on Auditing Standards”

Proposed Statement on Standards for Attestation Engagements, “Defining Professional Standards for Attestation Engagements”

Dear Ms Boothe:

The New York State Society of Certified Public Accountants, the oldest state accounting association, representing approximately 30,000 CPAs, is pleased to submit the following comments on the ASB’s proposed standards identified above.

We support these proposed clarifications to terminology used in professional literature because they will promote consistency with corresponding terminology used by the PCAOB. Nonetheless, the content of the exposure drafts is more consistent with authoritative advisories or interpretations than standards, so we suggest the ASB consider the form of their release.

The NYSSCPA’s Auditing Standards and Procedures Committee prepared these comments. If you would like additional discussion with us, please contact the committee chair, Mark Mycio at (212) 372-1421, or Robert Colson, NYSSCPA staff, at (212) 719-8350.

Sincerely,

John J. Kearney
President

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