

May 16, 2007

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

By e-mail: comments@pcaobus.org

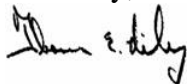
Re: Proposed Auditing Standard – Evaluating Consistency of Financial Statements and Proposed Amendments to Interim Auditing Standards

PCAOB Release No. 2007-003
PCAOB Rulemaking Docket Matter No. 023

The New York State Society of Certified Public Accountants, representing 30,000 CPAs in public practice, industry, government and education, welcomes the opportunity to comment on the Proposed Auditing Standard and related amendments referenced above.

The NYSSCPA's Auditing Standards and Procedures Committee deliberated the proposed auditing standard 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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COMMENTS ON PCAOB PROPOSED AUDITING STANDARD

**Evaluating Consistency of Financial Statements and Proposed Amendments to
Interim Auditing Standards**

PCAOB Release No. 2007-003

PCAOB Rulemaking Docket Matter No. 023

MAY 16, 2007

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NYSSCPA Staff

Ernest J. Markezin

NYSSCPA Comment on PCAOB Proposed Auditing Standard

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