

November 7, 2012

Jennifer Winters, Executive Secretary
State Board for Public Accountancy
State Education Building - 2nd Floor
Albany, NY 12234

Dear Ms. Winters,

On behalf of the New York State Society of Certified Public Accountants ("NYSSCPA") representing over 25,000 CPAs in public practice, industry, government and education, I write to urge you to extend the CPE reporting year by four weeks in light of the devastation wrought by Hurricane Sandy. The state took similar action after Hurricane Irene, and we hope you will strongly consider doing so again.

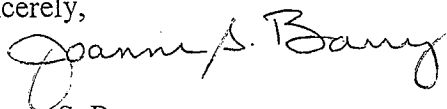
We have heard from many of our members in the affected areas who are working on getting their lives back to normal; work that will continue for several weeks. Many are still without power in their homes and offices. Those who have power restored are focusing on serving their clients and rebuilding their firms, organizations and businesses.

Due to the storm, our members experienced Foundation for Accounting Education ("FAE") cancellations of over forty CPE events, including six full day conferences and thirty full-day seminars. The FAE has encountered extreme difficulty in rescheduling this large number of events to meet the educational needs of our members as many facilities have limited capacity prior to year end. With the cancellation of these CPE events in addition to the widespread disruption to the area, many CPAs will be challenged to meet their CPE requirements without the benefit of an extension.

It is my hope that due to the unprecedented disruption to the downstate area due to Hurricane Sandy, we can work with you to implement a four week extension of the CPE reporting year in order to aid CPAs who are diligently working on behalf of their clients, and themselves, to put things back together after this historic weather event.

We would greatly appreciate a response within two weeks so that CPE providers across the state can begin the work of assisting CPAs in meeting their CPE requirements as soon as possible. I very much look forward to working with you on this initiative, as well as others, less emergent, in the near future.

Sincerely,



Joanne S. Barry
Executive Director
Foundation for Accounting Education
New York State Society of Certified Public Accountants