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Jefferey Bailey
Special Counsel to Chairman William D. Duhnke
Office of the Secretary, PCAOB
1666 K Street NW
Washington, DC 20006-2803

RE: Document PCAOB No. 2018-001

Dear Jefferey Bailey:

Thank you for the opportunity to comment on the PCAOB's Draft Strategic Plan 2018-2022. I believe the Plan is strong and moving in the right direction.

My comment is as follows:

Key Factors Affecting our Strategic Outlook – Stakeholder Engagement and Communications

In the Plan, stakeholders have been defined as “investors, audit committees, and other”; there is no mention of management. I believe this is a serious oversight in that it is management that is charged with implementing effective controls and accordingly, are a very significant stakeholder of the PCAOB

Sincerely,

Dustin A. Hatley, CPA