

From: DUANE FARRINGTON <dcfii800@cs.com>
Sent: Thursday, August 3, 2023 1:12 PM
To: Comments
Subject: [EXT]: PCAOB Rulemaking Docket 051: Amendments to PCAOB Auditing Standards related to a Company's Noncompliance with Laws and Regulations

I believe this proposal is an over-reach on the part of the PCAOB and do not support these amendments. The 3rd party auditor that works with our company does a good job of reviewing, auditing and giving us 3rd party oversight on laws, issues and rules that pertain to our industry. They do a good job of reviewing financials to identify any potential material misstatements. Asking them to review and do analysis on all rules and laws seems to be a waste of time, money and energy.