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**From:** Edward Hauck [ejhauck@yahoo.com]  
**Sent:** Tuesday, January 18, 2005 4:44 PM  
**To:** Comments  
**Subject:** Docket No. 017: End conflicts of interest!

Jan 18, 2005

Public Company Accounting Oversight Board

Dear Accounting Oversight Board,

I am writing to support your proposal to promote the ethics and independence of public accounting firms that audit and review financial statements of U.S. public companies. I believe the auditor must remain independent of auditor's clients. As a corollary to this need to be independent, auditors should further refrain from selling tax shelters and other aggressive tax strategies to audit clients or provide tax services to the company officials who oversee the financial reporting process. This, to me, is a no-brainer for avoiding compromise of their independent role. I agree with the Securities and Exchange Commission that the independence requirement serves two related, but distinct public policy goals. One is to foster high quality audits by minimizing potential conflicts of interest, the other is to promote investor confidence in the financial statements of public companies. I support PCAOB's efforts and the overall proposal.

Sincerely,

Mr. Edward Hauck  
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