
From: Mike Stevenson [Mike@armcpa.com]
Sent: Monday, February 07, 2005 12:06 PM
To: Comments
Subject: Docket # 017

My comment surrounds the definition of routine as related to the new rules on auditor independence and tax services. Defined as not routine is "prepares individual tax returns for client company officers with oversight authority over financial statements." Would this apply to an auditor who only performs audit work related to the company's 11-K and prepares the VP-Human Resources individual tax return? The VP-HR signs the 11-K representation letter.

Mike Stevenson
Ary, Roepcke & Mulchaey
614-486-3600 office
614-554-2295 cell