

December 11, 2013

Office of the Secretary
Public Company Accounting Oversight Board
1666 K Street
Washington DC 20006-2803

Re: PCAOB Rulemaking Docket Matter No. 34

We appreciate the opportunity to provide our comments on the PCAOBs Proposed Auditing Standards relating to (i) the Auditor's Report, and (ii) the Auditor's Responsibilities relating to Other Information. Praxair, Inc. is a Fortune 250 U.S. public company that produces, sells and distributes atmospheric, process and specialty gases, and high-performance surface coatings with 2012 sales of over \$11 billion. About 62% of our sales are non-U.S. and we operate in over 40 countries.

Praxair's Position on the Release

We have reviewed and very much support the views expressed in the comment letter to the PCAOB issued by Financial Executives International (FEI). For the reasons stated, we do not support the requirements in the Release, as proposed. Please refer to the FEI letter for detailed comments.

Thank you for the opportunity to express our comments. We would be pleased to discuss our views with the PCAOB or with its staff. Please contact me at 203-837-2158 (chuck.jacobson@praxair.com) or Elizabeth Hirsch (VP & Controller 203-837-2354, liz.hirsch@praxair.com) if you have any questions.

Very truly yours,



Charles L. Jacobson
Assistant Controller and Chief Accountant