

RADIN, GLASS & CO., LLP  
360 Lexington Avenue  
New York, NY 10017  
212-557-7505  
aradin@radinglass.com

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Office of the Secretary  
Public Company Accounting Oversight Board  
1666 K Street, N.W.  
Washington, DC 20006

Re: Matter No. 001

Members and Staff of the PCAOB

We have read the AICPA SEC Practice Section response to your proposal, and, as a small accounting firm with a number of public companies, we concur with their comments.

We further have comments applicable to small firms on Item 1.8. We often have one client in a single state. Each state has its own registration requirements, including CPE which is different from the AICPA or the other states. At least one, Florida, requires additional periodic exams on local rules. Small firms frequently do not register with the states of the Registrant. Further, as drafted the request also would apply to services performed in states for non-public companies.

When we register with you we would, if the current draft is adopted the following options as we understand it:

1. Indicate that the response to Item 1.8 is "No.";
2. Drop the clients in states where we have only one client; or
3. Register in each of the states.

We believe it is impractical to do 3 as it would require an additional administration beyond the economic benefit.

Assuming we do not adopt approach 3, would you prefer approach 1 or 2 above.

We suggest that Item 1.8 be limited to the states where the auditing firm has an office.

Very truly yours,

Arthur J. Radin