
From: PLShillam@cs.com
Sent: Sunday, May 11, 2003 1:40 PM
To: Comments
Subject: PCAOB Rulemaking Docket Matter No. 3

Late Comment

I am concerned that the PCAOB may be repeating the problems of self-regulation with respect to ethics enforcement. I would suggest that the GAO (General Accounting Office) may be a better organization to oversee the ethical conduct of the PCAOB.

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