



August 18, 2003

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

**Re: PCAOB Rulemaking Docket Matter No. 006**

Members and Staff of the Public Company Accounting Oversight Board:

Due to the events over the past several days regarding the blackout in the Northeast which severely hindered most sources of communications (i.e., telephone and e-mail), the SEC Practice Section ("SECPS") of the American Institute of Certified Public Accountants is unable to provide written comments on the Public Company Accounting Oversight Board's ("PCAOB" or the "Board") proposed rules regarding inspections of public accounting firms by the 5 p.m. deadline.

However, the SECPS recognizes the proposed rules are important and we are serious about providing meaningful comments. Accordingly, the SECPS plans to submit our comments to the PCAOB by 5 p.m. on August 20. We hope that upon receipt of our letter, the Board will consider our comments as it deliberates final rules on this matter.

Thank you for your understanding and cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert J. Kueppers". The signature is fluid and cursive.

Robert J. Kueppers  
Chair  
SECPS Executive Committee