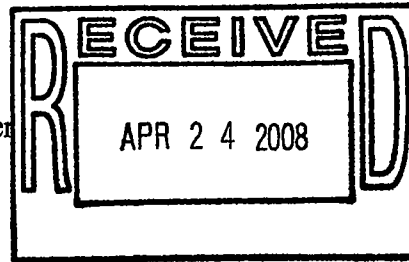


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April 21, 2008

Office of the Secretary  
PCAOB  
1666 K Street  
Washington, DC 20006-2803

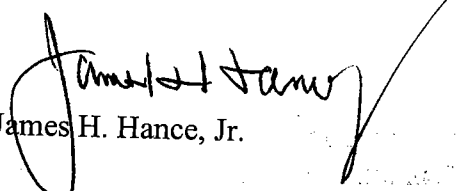
Gentlemen:

I am providing a comment letter to you on your Proposed Auditing Standard No. 7, *Engagement Quality Review*.

Very simply, I think that what is proposed in this standard would be an additional burden to audit committees and companies with very little return. The Proposal clearly shows that added auditing effort would result. Since the advent of Sarbanes-Oxley, audits appear to be working well and additional burdens are not needed at this time.

I chair an audit committee and have seen first-hand cost versus benefit of a number of the proposed auditing standards, and in my judgment going from a negative assurance by a concurring partner to positive assurances is not beneficial.

Sincerely yours,



James H. Hance, Jr.