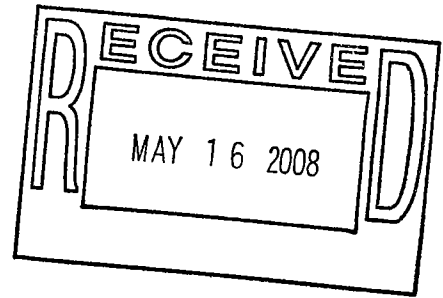


HEALTHSOUTH®

May 8, 2008



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

RE: Rulemaking Docket 025: Proposed Auditing Standard – Engagement Quality
Review and Conforming Amendment to the Board’s Interim Quality Control Standards

Dear Gentlemen:

HealthSouth Corporation appreciates the opportunity to comment on the proposed auditing standard – *Engagement Quality Review and Conforming Amendment to the Board’s Interim Quality Control Standards*. We share the Board’s view that a well-performed engagement quality reviews are an important element in establishing a basis for the investor reliance on audits. However, we are concerned the proposed standard will result in additional effort and resulting fees that do not correspond into additional audit quality.

Also, the Sarbanes-Oxley Act of 2002 required each registered public accounting firm to provide a concurring or second partner review and approval of each audit. The Board adopted, on an interim basis, the SEC Practice Section’s requirement for concurring reviews. The proposed standard’s requirements exceed the SEC’s standard and also exceed the proposed redrafted international standards. The additional requirements and resulting cost do not appear to provide significant benefits or additional audit quality that outweigh the resulting increased cost to registrants and to the investor community.

We appreciate the opportunity to express our views on the proposed auditing standard.

Sincerely,

A handwritten signature in black ink, appearing to read "E. Blechschmidt".

Edward A. Blechschmidt
Chairman of the Audit Committee
HealthSouth Corporation