
From: Tim Young [mailto:TimYoung@decosimo.com]
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To: Comments
Subject: PCAOB Rulemaking Docket Matter No. 028

Banks are requiring us now to provide specific account information (Account number etc). This limitation does not allow us to confirm unrecorded liabilities the client has not disclosed to us.

Accounts Receivables should be confirmed as to the balance not an individual item (Invoice etc.). This would require the responder to note any agreements that may not have been disclosed by the client.

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