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**From:** mark.a.lyle@us.pwc.com [mailto:mark.a.lyle@us.pwc.com]  
**Sent:** Monday, May 18, 2009 4:25 PM  
**To:** Comments  
**Subject:** PCAOB Rulemaking Docket Matter No. 028

In regards to question 10, "Should the standard include the requirement for the auditor to test some or all of the addresses of confirming parties to determine whether confirmation requests are directed to the intended recipients? Why or why not?"

The auditor should absolutely test addresses provided to the engagement team to confirm whether the addresses are valid. Particularly when confirming balances held in foreign institutions where the auditor may be unfamiliar with the standard address format of that country, the auditor should take measures to ensure that the provided address is accurate. I have found numerous errors in client-provided addresses that would have resulted in a non-response had the error not been identified before the confirmation was sent. Simple research to identify whether provided addresses match the actual addresses provided by the confirming party's website or other objective means is a fast and relatively easy way to ensure confirmations are sent to the true location of the intended recipient.

Regards,  
Mark Lyle

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Mark A Lyle | Atlanta TFS | PricewaterhouseCoopers | Telephone: +1 678 419 1799 | Facsimile: +1 813 393 3201 | [mark.a.lyle@us.pwc.com](mailto:mark.a.lyle@us.pwc.com)

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