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December 24, 2004

Technical Director
International Auditing and Assurance Standards Board
545 5th Avenue, 14th Floor
New York, New York
10017
USA

RE: Exposure Draft: “Clarifying Professional Requirements in International Standards Issued by the IAASB”

Dear Sirs:

We have reviewed the exposure draft regarding improving the clarity and structure of IAASB Standards and related considerations. We generally agree with the approach that has been taken and wish to lend our support to the positions expressed in the exposure draft.

The direction that the IAASB is progressing, in our opinion, is appropriate.

With regards to the concern about the length and complexity issue, as we all know these are complex times in the accounting profession. It is better to be lengthy and cover all the relevant issues than to be too brief and leave the readers wondering what the point is.

Thank you for the opportunity to provide our opinion on your exposure draft and we hope these comments will prove useful in your deliberations.

Regards,

[Original signed by:]

Anthony Ariganello, FCGA, CPA (Delaware)
President and CEO