



## North Carolina State Board of Certified Public Accountant Examiners

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February 19, 2007

Office of the Secretary  
PCAOB  
1666 K Street, N.W.  
Washington, D.C. 20006-2803

To Whom It May Concern:

The North Carolina State Board of CPA Examiners (the Board) has reviewed the PCAOB's *Amendments to Board Rules Relating to Inspections*. The Board agrees with the amendments and the fact that they are consistent with the purposes of the Sarbanes-Oxley Act of 2002.

The Board wishes to commend the PCAOB for making a difference in the areas of corporate governance, quality and efficiency of important corporate processes and controls, and public company financial reporting.

Sincerely,

*Leonard W. Jones, CPA*<sup>lrh</sup>

Leonard W. Jones, CPA  
President

JMB/lrh