

Mr. A.A. Sommer

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with the accompanying logistical questions. I would be happy to respond to any further questions the Board and its staff might have on this very important project.

Al, I appreciate your and the POB's continued efforts on behalf of investors and I look forward to working with you in addressing the concerns identified in this letter, as well as other questions that may arise. I also look forward to discussing plans for forming and staffing the "blue ribbon" panel, and I am of course available to discuss these issues at your convenience.

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn E. Turner". The signature is fluid and cursive, with a long horizontal stroke at the end.

Lynn E. Turner  
Chief Accountant

cc: Barry Melancon, President, American Institute of Certified Public Accountants  
Deborah Lambert, Chair, Auditing Standards Board  
Thomas Ray, Director, Audit and Attest Standards, American Institute of Certified  
Public Accountants