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Ms. Elizabeth M. Murphy
Office of the Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090

Re: File Numbers PCAOB-2013-01 and PCAOB-2013-02

Deloitte & Touche LLP (“D&T”) is pleased to respond to the request for comments from the Securities and Exchange Commission regarding the filing by the Public Company Accounting Oversight Board on (1) Attestation Standard No. 1, *Examination Engagements Regarding Compliance Reports of Brokers and Dealers*, Attestation Standard No. 2, *Review Engagements Regarding Exemption Reports of Brokers and Dealers*, and related amendments to PCAOB standards (collectively, the Attestation Standards) and (2) Auditing Standard No. 17, *Auditing Supplemental Information Accompanying Audited Financial Statements*, and related amendments to its interim auditing standards (collectively, AS 17).

The Attestation Standards and AS 17 are consistent with the Commission’s final rule that amends Rule 17a-5, *Reports to Be Made by Certain Brokers and Dealers*, of the Securities Exchange Act of 1934, and which has the stated intent of enhancing investor protection and providing the Commission with timely and increased insight into brokers and dealers’ custody practices. The Attestation Standards and AS 17 are necessary standards to enable auditors of brokers and dealers to comply with the requirements of the Commission’s amendments to Rule 17a-5 and will contribute to the accomplishment of the intended outcomes of such amendments. In addition, we believe the requirements for auditors included in AS 17 are consistent with the goal of improving the confidence of investor and other stakeholders (including applicable regulators) in the quality and consistency of supplemental information accompanying audited financial statements of brokers, dealers, and others. As a result, we are supportive of the Attestation Standards and AS 17.

D&T appreciates the opportunity to provide perspectives on important topics such as the Attestation Standards and AS 17. If you would like to discuss these issues further, please contact Christopher Donovan at 212-436-4478 or Megan Zietsman at 203-761-3142.

Very truly yours,

Deloitte & Touche LLP

cc: James R. Doty, PCAOB Chairman
Lewis H. Ferguson, PCAOB Member
Jeanette M. Franzel, PCAOB Member
Jay D. Hanson, PCAOB Member
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