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**From:** Lee Level [llevel@csc.com]  
**Sent:** Monday, March 08, 2004 1:15 PM  
**To:** Comments  
**Subject:** PCAOB Rulemaking Docket Matter No. 008, Proposed Auditing Standard Regarding Internal Controls Over Financial Reporting

**Importance:** High

March 8, 2004

Office of the Secretary  
Public Company Accounting Oversight Board  
1666 K Street, N.W., 9TH Floor  
Washington, DC 20006-2803

Re: PCAOB Rulemaking Docket Matter No. 008,  
Proposed Auditing Standard Regarding Internal Controls Over Financial Reporting

FILED ELECTRONICALLY (comments@pcaobus.org)

Dear Board Members and Staff,

We strongly urge the Board to provide a comment period for the proposed auditing standard regarding internal controls over financial reporting.

Your February 24 news release announced an open meeting to be held March 9 "to consider adopting an auditing standard for internal control over financial reporting." The release also states, "The text of the final standard will be posted to the Web site as soon as possible after the Board's meeting." It appears you received nearly 200 comment letters on this proposal, with wide ranging input and only three months to draft broad revisions. As one of many responsible, conscientious members of your public company constituency, we highly recommend a comment period following the March 9 open meeting. Much discussion in your public community indicated hopes for a published draft in advance of the open meeting. As the draft has not yet been exposed as of today, March 8, we can only assume the Board is planning adequate time for comment before the final standard is posted.

Thank you for your consideration. Please feel free to contact me at (310) 615-1728.

Sincerely,

Leon J. Level  
Chief Financial Officer,  
Computer Sciences Corporation

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