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Mr. Kam Grewal  
Vice President  
Canadian Public Accountability Board  
150 York Street, Suite 900  
Toronto, Ontario M5H 3S5

January 20, 2014

Dear Mr. Grewal:

Re: Protocol for Audit Firm Communication of CPAB Inspection Findings with Audit Committees

Thank you for the opportunity to comment on the Protocol for Audit Firm Communication of CPAB Inspection Findings with Audit Committees.

We support the principles and processes outlined in the Draft Protocol. We believe that the sharing of information related to CPAB's inspection findings will be of interest to audit communities.

Further, we believe that the proposed processes for communicating the inspection findings and other matters should provide an appropriate level of information in an effective and efficient manner.

We appreciate the efforts of CPAB to consult with interested parties throughout the development of the Protocol. We would be pleased to respond to any further questions on the Protocol.

Yours very truly,

John Gordon  
Canadian Managing Partner, Audit