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June 28, 2000

Mr. Arthur Levitt  
Chairman  
United States Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Dear Arthur:

This is in response to your request for comments on consulting by accounting firms. I was chairman of the audit committees of Intel, Apple and Teledyne among others and always insisted that the auditors not do any consulting except for tax and that the companies employ other accountants for advice in other areas; the potential conflicts are just too great.

So I applaud the position of the SEC is proposing on separating the auditing practice from the consulting practice. If, however, it proves too contentious, another solution to consider would be to bar companies from using their auditors as consultants.

With best regards,

Sincerely yours,



Arthur Rock

AR/ks

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