

EXHIBIT 3

Selected Quotes from Comment Letters

Panel A: Negative Responses

"For once we had the chance to be on the right side and demonstrate that the AICPA serves the public interest by being ahead of the curve. I am disappointed."

"Disclosure to the client in 'broad language' is unacceptable professional behavior. Also, telling them a third party 'may be used,' when one will, is not the right thing to do."

"The disclosure proposal is a lame one. I believe that the member should be required to disclose who the third-party service provider is and where they are located. In this day and age every citizen should have the right to know if his/her private information is being sent to someone in a foreign country."

"The industry has taken some hits lately in consumer confidence, and the incomplete disclosures recommended by the foreign service centers offering off-shore 'outsourcing' can only contribute to the perception that CPAs are more concerned about the letter of the law than its spirit."

"Furthermore, the AICPA is working to restore the public image of the accounting profession. It will not help the image of the profession to outsource services to begin with, let alone not to be up-front with the public about third-party providers."

Panel B: "Positive" Responses

"I applaud the efforts of the AICPA in this proposed rule making. Clients have a right to know where their confidential information is and who is using it."

"I commend the AICPA for doing the right thing by requiring disclosure of outsourcing of CPA services."

"I agree with the proposed changes. I believe that the client must be told clearly and distinctly that the tax return information and other financial information will be sent by electronic submission and that the work will not be performed by a CPA. The client should be required to sign a written document acknowledging and permitting this."