



The Honorable Leland Yee  
California State Senate  
State Capitol  
Sacramento, CA 95814

**RE: SB 691  
SUPPORT**

Leventhal  
School of Accounting

Dear Senator Yee:

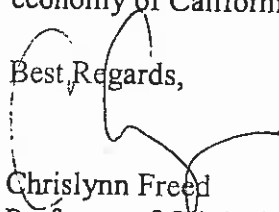
We at the University of Southern California thank you for authoring SB 691 establishing the 150 hour requirement as the only pathway to licensure because we believe it is essential that all incoming California CPAs meet the minimum national standard for licensure in the United States. We also want to ensure that our graduates have the tools necessary to be successful professionals in today's global business environment and are advocates for high quality education.

Many of our current students are graduating with more than 120 units when they receive their bachelor's degree and we have programs and curricula to provide for the additional education necessary to meet the licensing requirements of 150 hours. Providing additional education that will be beneficial to students and to the economy and the consumers they serve is important to us.

We support your efforts to achieve implementing legislation that would ensure parity with the national licensing standards for future California CPAs. Please let us know how we can help you move this legislation forward.

Thank you for your commitment to ensuring that our graduates will be able to represent their California based clients' interests in other state. It important to the economy of California, its licensed CPAs and the consumers they serve.

Best Regards,



Chrislynn Freed  
Professor of Clinical Accounting  
Leventhal School of Accounting  
Univeristy of Southern California

cc: CalCPA