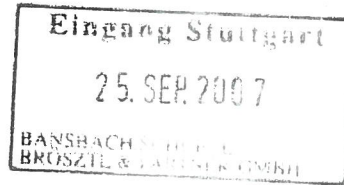


September 20, 2007

Via Facsimile 011 49 (0) 711 1646 860
And First Class Mail



Mr. Johannes Hauser
Partner
Bansbach Schübel Brösztel und Partner GmbH
Postfach 100443
Stuttgart, Baden-Württemberg 70003
Germany

Re: Registration Application of Bansbach Schübel Brösztel und Partner GmbH

Dear Mr. Hauser:

This letter is to inform you that the Public Company Accounting Oversight Board (the "Board") approved your application for registration with the Board on September 20, 2007. Please note that the Registration staff will notify you separately of its determinations with respect to any requests for confidential treatment contained in your application.

Sincerely,

A handwritten signature in blue ink that reads "Sarah J. Williams".

Sarah J. Williams
Deputy Director, Registration and Inspections