



American Institute of CPAs
Parkway Corporate Center
1230 Parkway Avenue
Ewing, NJ 08628

August 30, 2010

Dear State Board Chairs and Executive Directors:

As you know, a revised CPA Examination (CBT-e) will be implemented in January 2011. Earlier this year State Boards received a brief description of the process for setting the passing scores for the revised Examination. Attached is an expanded description of the process.

As part of its deliberations in establishing the passing scores for the new Exam, the AICPA Board of Examiners (BOE) would like to gather input from State Boards of Accountancy about candidate passing rates on the current Exam, as well as expectations about candidate passing rates for the revised Exam.

The State Board Committee invites State Boards of Accountancy to participate in the conference calls that are going to be scheduled following the October 1 – 2 BOE meeting. After each BOE meeting, a conference call is held to provide information to State Boards regarding issues discussed and decisions made at the meeting. Two conference calls will be scheduled during October 2010. In addition to a review of the October 1 - 2 BOE meeting, the calls will be used as an opportunity for State Boards to provide input to the BOE regarding candidate passing rates.

Please review the attached description of the process for setting passing scores on the CPA Examination and plan to have representation from your Board at one of the October 2010 BOE conference calls.

Sincerely,

O. Whitfield Broome, CPA, Ph.D.
Chair, Board of Examiners State Board Committee

cc: Douglas Warren, Chair, Board of Examiners
Ken Bishop, Senior Vice President, NASBA
Craig N. Mills, Vice President – Examinations, AICPA