

PCAOB

Public Company Accounting Oversight Board

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June 25, 2007

Beckstead & Watts, LLP
c/o Brad Beckstead
2425 W. Horizon Ridge Parkway,
Henderson, NV 89052

Re: Rule 4009 Submission

Dear Mr. Beckstead:

The Public Company Accounting Oversight Board (PCAOB or "the Board") has considered the submission by Beckstead & Watts, LLP ("the Firm") pursuant to PCAOB Rule 4009(a). The Board has determined that the Firm has addressed the quality control criticisms or defects described in the Board's September 28, 2005 inspection report to the satisfaction of the Board for purposes of Section 104(g)(2) of the Sarbanes-Oxley Act of 2002 ("the Act").

Important information concerning the meaning and effect of favorable Board determinations on Rule 4009 submissions is provided in PCAOB Release No. 104-2006-077, *The Process for Board Determinations Regarding Firms' Efforts to Address Quality Control Criticisms in Inspection Reports* (March 21, 2006) (available at www.pcaobus.org/Inspections). Please note in particular the following:

- The Board's determination is solely a determination for purposes of Section 104(g)(2). That is, it is a determination as to whether the Firm has demonstrated substantial, good faith progress toward achieving the relevant quality control objectives, sufficient to merit the result that the criticisms in the inspection report remain nonpublic.
- The Board's determination is not a determination that the Firm has completely and permanently cured any particular quality control defect, nor is it a general endorsement of any aspect of the Firm's quality control system.

Beckstead & Watts, LLP

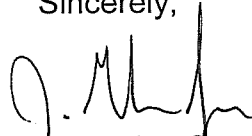
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- The Board's determination does not foreclose additional criticism on the same or related points in subsequent Board inspections of the Firm.
- The Board's determination does not foreclose, and is not a defense to, Board disciplinary action against the Firm for departures from PCAOB standards in any aspect of the Firm's quality control system.

The Board will not make this determination public. Making the determination public would effectively disclose that there was a quality control criticism in the inspection report, and the Board generally does not disclose that fact unless a firm fails to address the criticism to the Board's satisfaction. In the Board's view, however, nothing in the Act prohibits the Firm from making the contents of this notice public.

Sincerely,



J. Gordon Seymour
General Counsel and Secretary