

From: [Mural Josephson](#)
To: [Comments](#)
Subject: Proposal to Require the Naming of the Audit Partner
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I am a retired Big 4 audit partner with 30 years of practice, mostly involving public companies. I fail to see any benefit of naming the audit partner or other team members to the investor community. With thousands of CPAs in key engagement roles on public companies, what knowledge could investors have of a particular individual? Even large institutional investors rely on proxy advisory firms regarding election of directors, who are far fewer in number than the relevant CPAs.

Adoption of this rule will heighten the risk of an individual practitioner to litigation, most likely frivolous, given the bent of the plaintiffs bar in the mockery they are making of securities law. A partner signs on behalf of the firm and that is the only name investors need to know to make informed decisions. Please don't give the lawyers another arrow in their quiver.

Respectfully,

Mural Josephson
124 Ronan Rd.
Highwood, IL 60040
Ph. 847-433-0691
Fax 847-433-0910
Mobile 847-997-3981