
From: Srosenfieldcpa@aol.com [mailto:Srosenfieldcpa@aol.com]

Sent: Tuesday, October 11, 2011 6:50 PM

To: Comments

Subject: Proposed naming of Partner in Audit Report

This, in my opinion, serves no useful purpose, for the following reasons:

1. The firm is the entity at risk & whos' name is of importance to users- not that of the individual partners. Users will know "Pricewaterhousecoopers". They won't know- or care about- Joe Jones, CPA.

2. Just because something is being done in other jurisdictions does not mean we need to follow.

3. This just adds wording at a time we should be looking to simplify & delete "mind-numbing boilerplate".

Sherman L. Rosenfield, CPA, P.A.

Boynton Beach, Florida

561-739-8282