

From: [Donna Dimaria](#)
To: [Comments](#)
Subject: Docket 034
Date: Wednesday, December 11, 2013 10:04:34 AM
Attachments: [PCAOB Letter.doc](#)

Dear Sirs – please see the attached letter. Furthermore, I am in complete support of Lisa Roth’s position. Furthermore, as Chairman of the Third Party Marketer’s Association (3PM), I am able to tell you that the Association is also fully behind Lisa Roth’s position.

Regards,

Donna

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Tessera is an active member of the Third Party Marketers Association (3PM)

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October 4, 2013

The Office of the Secretary Public Company
Accounting Oversight Board
1666 K Street, NW
Washington, DC, 20006-2803 USA

Re: PCAOB Rulemaking Docket Matter No. 034 Proposed Auditing Standards the Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion and The Auditors' Responsibilities Regarding Other Information in Certain Documents Containing Audited Financial Statements and the Related Auditor's Report

Dear Board Members;

Thank you for the opportunity to comment on the rulemaking referenced above. My comments are written from the perspective of a small, independently owned, nonpublic, non-custodial broker-dealer.

My firm is one of the approximately 4,000 firms that are not public companies and is one of 1,800 firms that generate less than \$1mm in annual revenues. Further my firm has only 4 employees. As a small independent business, the proposed rules will inflict significant additional costs, with little or no relevance to the mission of the PCAOB, which is to protect the interests of public investors and to promote investor protection. Public investors do not review the audits of these privately held companies. The investors in these small businesses are the owners themselves.

I believe it is entirely consistent with the PCAOB mission for the Board to exercise its authority under the Dodd Frank Act, and exempt the auditors of small, privately held, non-custodial broker-dealers from its oversight.

Regards,

Donna DiMaria
CEO / CCO