

**From:** [Allan Siposs](#)  
**To:** [Comments](#)  
**Subject:** Docket 034  
**Date:** Tuesday, December 10, 2013 9:22:06 PM

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With regard to Docket 034, as an officer and Compliance Officer of a small BD, I support Lisa Roth's position. Please exempt non-custodial, non-public BDs from the PCAOB annual audit requirement.

Thank You;

**Allan A. Siposs**

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