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**From:** Kaplan, Richard [mailto:RKAPLAN@law.illinois.edu]  
**Sent:** Wednesday, August 17, 2011 11:48 AM  
**To:** Comments  
**Subject:** Rulemaking Docket Matter No. 37

My perspective on auditor rotation can be found in my article entitled "The Mother of All Conflicts: Auditors and Their Clients," 29 J. Corporation Law 363 (2004), specifically pp. 369-71. This article can be downloaded without charge at: [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=556623](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=556623).

If you require any further explication, please contact me by any of the means shown in my signature panel.

Sincerely yours. – *Richard L. Kaplan*

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