

-----Original Message-----

From: Desmonde [mailto:desmonde@nyc.rr.com]

Sent: Friday, August 19, 2011 12:24 PM

To: Comments

Subject: Re: Rotating Auditors

Dear Sir or Madam:

I would like to cast a vote in favor of the rotation of accountants that conduct corporate audits.

I am the proud owner of 100 Lehman Bros. Holdings, Inc. bonds. While there is obviously plenty of fault to go around, I consider the company's auditors to be the party most responsible for the debacle. Although LEH may not have violated any accounting rules, I think an auditor would have been less likely to have given the company a pass on the "105 repo" stratagem if it did not anticipate a permanent assignment.

Thank you.

Sincerely,
Desmonde Printz
private investor