

From: hwolosky3@optonline.net
To: [Comments](#)
Subject: Docket 037 : Concept Release on Auditor Independence and Audit Firm Rotation
Date: Monday, December 05, 2011 9:09:34 AM

I urge the PCAOB to have total transparency in its consideration including detailing publically in releases what it does and doesn't do. For example, a statement that all PCAOB board members read all relevant comments (*or summaries*), that specific discussion options with interested parties is done throughout the process, and that the PCAOB board members also read all items (*or summaries*) that the staff identify as relevant. With regard to the final point—Should Audit Rotation: Impact on Accountants, Firms & India Inc? at http://www.moneycontrol.com/news/management/audit-rotation-impactaccountants-firmsindia-inc_628689.html be read or summarized?

Happy Holidays!
Howard Wolosky