



December 5, 2011

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

**Re: *Concept Release on Auditor Independence and Audit Firm Rotation*  
PCAOB Rulemaking Docket Matter No. 37**

Dear Office of the Secretary:

Meadowbrook Insurance Group is pleased to respond to the request for comments from the Public Company Accounting Oversight Board (the "PCAOB") on its *Concept Release on Auditor Independence and Audit Firm Rotation*, PCAOB Release No. 2011-006; PCAOB Rulemaking Docket Matter No. 37.

Meadowbrook Insurance Group is a specialty niche focused commercial insurance underwriter and insurance administration services company whose common stock is publicly traded on the New York Stock Exchange under the symbol "MIG".

***We do not support mandatory audit firm rotation:***

We do not believe mandatory audit firm rotation would meaningfully improve the independence, objectivity and professional skepticism of our external auditor. The reason for our position is that mandatory audit firm rotation could reduce both the efficiency and effectiveness of the audit, due to the learning curve audit firms face on new engagements. Furthermore, other concerns relating to the timing of any mandatory audit firm rotation could further be challenging if the timing coincides with a significant transaction such as a merger, acquisition or during volatile market conditions. In addition, the timing of a required rotation could result in increased risks and distractions that could affect both audit quality and a company's planned transitions or activities during the time a mandatory auditor rotation occurs. We also believe this would result in higher costs to the Company.

We believe the current Security and Exchange Commission's rule requiring key audit partners to rotate off audit engagements after five years and avoid association with the audited company for another five years has strengthened auditor independence, objectivity and professional skepticism.

***We maintain the audit committee is in the best position to evaluate external auditor's independence:***

As a result of the standards that were established through the Sarbanes-Oxley Act of 2002, Section 301, we maintain that the audit committee is in the best position to evaluate the external auditor's independence, objective and professional skepticism. Mandatory audit firm rotation would hinder the audit committee's ability to oversee the financial reporting and audit process in the best interest of shareholders.



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We appreciate this opportunity to provide our perspectives on this important topic. If you have any questions or would like to discuss these comments further, please contact the undersigned.

Sincerely,

*Karen M Spaul*

Karen M. Spaul  
Senior Vice President and Chief Financial Officer