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Mr. J. Gordon Seymour  
Secretary  
Public Company Accounting Oversight Board  
1666 K Street, N.W.  
Washington, D.C. 20006-2803

Dear Mr. Seymour:

CommScope is pleased to be able to offer our comments to the Public Company Accounting Oversight Board on its concept release on auditor independence and mandatory audit firm rotation.

CommScope is a global manufacturer and leading supplier of communication infrastructure including cables, connectivity, subsystem components and services often combined into solutions for wireless communication networks, local area networks and broadband communications. Our products are manufactured and sold globally to communication service providers, business enterprises and their supply chains. Headquartered in Hickory, North Carolina, we were a public company until earlier this year when we were acquired by private equity.

We believe that oversight of auditor independence is a well understood and practiced responsibility of audit committees. Based on our experience, audit committees take this responsibility very seriously. A significant amount of an audit committee's time is spent in evaluating auditor independence, objectivity and communication. The relationship between an audit committee, the entity being audited and the independent auditor is complex and takes significant resources by all parties to ensure it is operating effectively. Mandating rotation of audit firms would place tremendous additional burdens on all parties with very questionable prospective benefits. A number of thoughtful comment letters have been submitted to the PCAOB and we urge that they be fully considered. Among the points that we think are particularly relevant are:

- We agree that the existing requirements for rotation of engagement partners and those other partners participating on the engagement as well as the natural turnover of audit personnel as individuals are promoted or leave the firm already provides a steady stream of new audit perspectives, while preserving the institutional knowledge within audit team.

- Selecting a new audit firm and making a change in firms is extremely time-consuming and resource intensive.
- Industry expertise and knowledge about the company are very important to an effective audit. Changing auditors introduces an additional risk as this knowledge is lost and it has not been demonstrated that there is a benefit from mandatory rotation that would offset that risk.
- Mandatory rotation would put significant upward pressure on audit fees.

In the balance of this letter, we will focus on our recent experience with making a change in audit firms and raise additional points that we had not seen in other letters.

#### Our Experience With a Recent Change in Auditors

We recently went through a change in auditors as a result of an acquisition at the end of 2007 of a company of roughly equal size. The acquired company had been audited by a different Big Four firm than we had used and we were faced with the need to select one firm to perform the 2008 audit for the combined entity.

Under the direction of the audit committee, the company went through a proposal process with the two incumbent firms. Even though each firm was quite experienced and knowledgeable about a large portion of the combined company's operations, the proposal process was still a time-consuming activity for both the audit committee and management.

In order for each firm to be in a position to operate as the independent auditor once the transaction was consummated, each had to quickly unwind the various non-audit services that were being performed for the portion of the combined company that they did not audit which would have impacted their independence. This was a very protracted process for both the company and the firms and impacted operations in more than 20 countries as they were forced to transition to new service providers for services such as payroll processing, benefits administration and financial recordkeeping.

Once the audit committee selected one of the firms, new audit teams had to be introduced and put into place at over 30 international locations. There were a multitude of complexities with this transition, including prior year statutory audits being performed by the predecessor firm while the successor firm was already performing work on the current period and facilitating working paper access in accordance with various local laws and practices.

We and the firm that was selected were also challenged by the timing between their appointment and the first quarterly review that was subject to a timely review. It is important to bear in mind that while the independent auditor opinion in an annual report is where the change in audit firm is apparent, the need to transition timely quarterly reviews presents a significant challenge.

Based on our experience and observations, the estimated 20% increase in first year audit costs (2003 GAO Report) understates the incremental work effort. By our estimate, it is

more like 30% to 40% in the first year, dropping to 15% to 20% in the second year. It appears to us that it would not reach a normalized level until at least the third year.

The time commitment by our finance staff to support the change in auditors was also extensive.

While our change in audit firms was a direct result of an acquisition and as such did not impact the entire company, it still put significant pressure on resources for the audit committee, the company and the audit firm. As we considered the proposal in the Concept Release, we believe that it is very likely that the cost and burden of requiring a rotation of audit firms have been significantly underestimated.

#### Additional Considerations

Following a change in audit firms, there may be continuing involvement with the predecessor firm for several years. This involvement would require additional time and cost for both the predecessor and successor firms as well as the company and audit committee. There is a requirement to secure consents for inclusion of audit opinions in future annual reports as well as the need for audit opinions, consents and comfort letters in conjunction with securities offerings. Maintaining a relationship with the predecessor firm can be challenging, particularly as members of audit teams move on to different clients or leave the firm.

As we consider the possibility of implementing several new accounting pronouncements on some form of a retrospective basis (i.e., revenue recognition, lease accounting and other changes resulting from IFRS convergence), the practical issues of having one or more years in the restated periods audited by a predecessor firm raises significant concern. We could envision this being a very costly, inefficient and time-consuming process with no demonstrable benefit. While this may happen as a result of a company choosing to make a change in auditors, it should not be the result of a mandated rotation.

#### Conclusion

We are supportive of promoting the independence, objectivity and professional skepticism of independent auditors, but we do not believe that mandatory rotation is the right approach. There is tremendous potential for unforeseen adverse consequences, there would clearly be a significant increase in the cost of audits and we think that risk would be increased as a result of the complete turnover of audit teams as firms rotated.

We believe that audit committees are best positioned to ensure that the auditor remains independent and performs quality audits.

Sincerely,



Jearld L. Leonhardt

Executive Vice President and Chief Financial Officer