



December 6, 2011

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

Re: PCAOB Release No. 2011-006, Concept Release on Auditor Independence and Audit Firm Rotation

Dear Board Members and Staff:

As independent directors and members of the Audit Committee of AMN Healthcare, we appreciate the opportunity to comment on the Public Company Accounting Oversight Board's (PCAOB) Concept Release on Auditor Independence and Audit Firm Rotation.

We support the PCAOB's efforts to reinforce auditor independence, objectivity and professional skepticism. However, we do not support mandatory audit firm rotation. We believe that, if implemented, this proposal would reduce efficiency and audit quality during at least the first year following mandatory rotation.

It has been our experience that audit firms' extensive internal quality review process and mandatory partner rotation program have successfully infused fresh perspective and objectivity to the audit process without the need for a change in auditor. Moreover, the PCAOB's regular inspection of audit firms for the purpose of assessing compliance with professional standards already ensures that independent feedback and observation regarding audit quality is available for review by audit committees.

We believe that the audit committee is in the best position to evaluate when and if a change in auditor is necessary, particularly given that mandatory rotation could require choosing an auditor with less firm-specific or industry knowledge.

We would be pleased to discuss our comments with you at your convenience.

Respectfully Submitted,

A handwritten signature in black ink that reads 'Paul E. Weaver'. The signature is written in a cursive style and is positioned above a horizontal line.

Paul E. Weaver
Audit Committee Chairman



Andrew M. Stern
Audit Committee Member



Jeffrey Harris
Audit Committee Member