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SENDING ALL THE RIGHT SIGNALS

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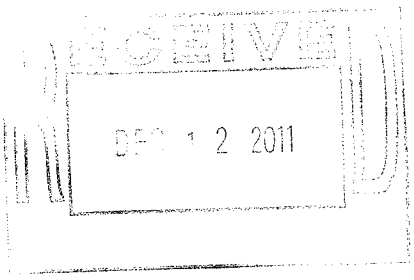


December 7, 2011

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

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

Members of the Board:

I am writing this letter as President and Chief Executive Officer of Belden Inc. in response to your invitation to comment on the *Concept Release on Auditor Independence and Audit Firm Rotation* (the Concept Release). We appreciate and support the PCAOB's efforts to ensure the continued independence, objectivity and professional skepticism of auditors. However, upon review of the Concept Release, we oppose mandatory audit firm rotation.

We agree with the Board's comment on page 3 of the Concept Release that "the Board recognizes that a rotation requirement would significantly change the status quo and, accordingly, would risk significant cost and disruption." Our primary concerns with mandatory audit firm rotation are the significant incremental complexities and costs it would introduce to our business.

With mandatory audit firm rotation, we would regularly experience significant disruption to our business as the new audit firm developed their understanding of our company, business, industry, and people. The time and effort required for this task would interrupt our business and divert our associates' attention away from other responsibilities. The complexities with mandatory audit firm rotation for Belden would be compounded due to our substantial international operations, as significant global coordination efforts would be required each time we changed auditors. Mandatory audit firm rotation would also eliminate efficiencies developed as a result of an audit firm's experience with our company, associates, and third-party professionals (e.g., actuaries, valuation specialists, attorneys, etc.) which are established over a number of years.

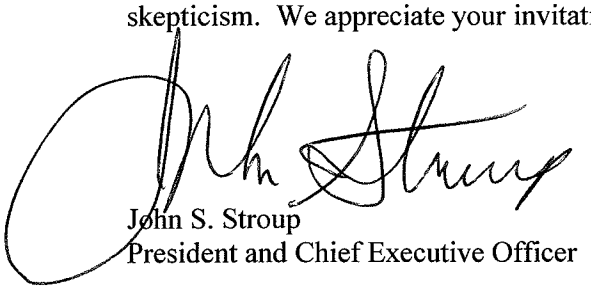
We believe mandatory audit firm rotation will significantly increase the cost of our audit. Sources of increased costs include:

- Upfront effort required by a new audit firm to obtain its base understanding of our company;
- Time and effort expended by a new audit firm reviewing decisions reached in prior years by another audit firm;
- Elimination of efficiencies developed over multiple years of experience auditing a company, such as efficient scoping of the nature, timing, and extent of audit procedures, and familiarity with company personnel, systems, and third-party professionals; and
- Increase in the cost structure of audit firms due to the need to manage significant volatility in their business.

Overall, we believe that the complexities and costs associated with mandatory audit firm rotation outweigh the benefits, as there is no evidence that such rotation requirements would improve the independence, objectivity and professional skepticism of audit firms. Such a standard should not be put in

place unless a reliable correlation is proven to exist between audit firm tenure and audit failure brought about by the absence of professional skepticism.

Finally, we believe that our Audit Committee is best suited to address matters regarding audit firm selection, including consideration of our audit firm's independence, objectivity, and professional skepticism. We appreciate your invitation to comment on this matter.



John S. Stroup
President and Chief Executive Officer