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Sent: Thursday, December 15, 2011 2:52 PM
To: INFO; PCAOB Office of Government Relations; IOPA; International Affairs;
Public Affairs; Outreach
Subject: PCAOB Contact Form Submission

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form.=====

From: TS Rosen

Comments: RE Audit Rotation - need to standardize audits so they may be transferred between audit firms, like you can do with tax. Right now the firms own the audit software !!

These comments were submitted to:
General information, Government Relations, Internal Oversight and Performance Assurance, International Affairs, Media inquiries, Outreach and small business liaison