From: rosens20@juno.com [mailto:rosens20@juno.com]
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

This email is from a submission on the PCAOB Public Web Site contact
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