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**From:** De Rocco, Mark [mailto:mark.de.rocco@jpmorgan.com]  
**Sent:** Thursday, August 25, 2011 3:56 PM  
**To:** Comments  
**Subject:** Ref #: PCAOB rulemaking matter #37

For the public record:

I support mandatory auditor rotation because it will improve audit quality by requiring a fresh look at accounts.

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