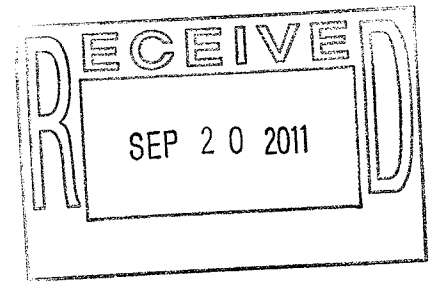


George A. W. Bundschuh
19 Shorewood Drive
Sands Point, NY 11050



September 7, 2011

Public Company Accounting Oversight Board
1666 K Street NW
Washington, DC 20006-2803

Dear Sirs,

As an investor, I support the proposal to require companies to change their auditors every few years. Requiring rotation on a mandatory basis will add considerably to the independence of auditors and provide more responsible reporting by management. This is because accountant peer pressure will increase with the knowledge that the successor will review the accounting judgments and decisions of the incumbent firm. The result will be an increase of the professional standing of the entire accounting community. Merely rotating partners of the same firm is, unfortunately, not effective.

George A. W. Bundschuh