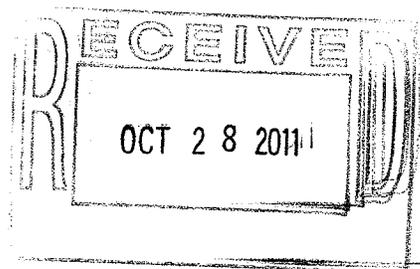


K. Sue Redman
902 Crooked Stick
College Station, TX 77845



October 24, 2011

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

Re: Rulemaking Docket No. 37

Chairman Doty:

I am writing this letter in response to your invitation to comment on the Concept Release on "Auditor Independence and Audit Firm Rotation." I am a former audit partner with PricewaterhouseCoopers and am currently the Chairman of the Audit Committee of Apollo Group, Inc. a NASDAQ listed company. The views expressed in this letter are my own and should not be attributed to any other entity.

The Sarbanes-Oxley Act of 2002 instituted a number of new standards, including those relating to Audit Committees. Sec. 301 indicates that "the audit committee in its capacity as a committee of the board of directors, shall be directly responsible for the appointment, compensation, and oversight of the work of any registered public accounting firm... and each such registered public accounting firm shall report directly to the audit committee."

The current standards assign to the Audit Committee, the responsibility of oversight, which includes monitoring auditor independence, objectivity and professional skepticism. I believe it is the Audit Committee's responsibility to determine if and when a rotation of an audit firm is required.

Until and unless definitive evidence is obtained that demonstrates that Audit Committees are pervasively failing to monitor and enforce independence, objectivity and professional skepticism of the auditors who report directly to them, I do not support mandatory audit firm rotation.

Sincerely,

K. Sue Redman

K. Sue Redman
Chairman of the Audit Committee
Apollo Group, Inc.