

November 22, 2011

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

RE: PCAOB Rulemaking Docket Matter No. 37 - Concept Release on Auditor
Independence and Audit Firm Rotation

Dear Members of the Board:

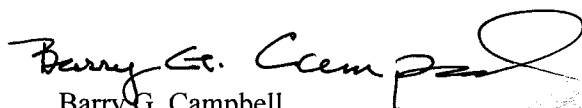
I am the Chairman of the Audit Committee of ManTech International Corporation (NASDAQ: MANT). I appreciate the opportunity to comment upon the Concept Release regarding Auditor Independence and Audit Firm Rotation issued by the Public Company Accounting Oversight Board ("PCAOB") in August 2011. I share the PCAOB's interest in ensuring the continuing high quality and reliability of audits conducted by independent certified public accountants. However, I do not support the proposed mandatory audit firm rotation requirement and strongly object to the elimination of the audit committee's ability to determine when it is in the best interest of the shareholders to change auditors. The largest firms have differing industry expertise and geographic specialization and a change of auditors may not be in the shareholders' best interest if the incumbent firm has the best combination of necessary industry expertise and experienced audit team.

I have serious concerns about the impact on the company by a requirement of mandatory audit firm rotation such as:

- Increased cost associated with changing auditors including both auditors' fees and internal company cost to support the transition;
- Loss of auditors' cumulated knowledge, which could increase the risk of undetected material misstatements;
- Increased difficulties in public and private financing transactions due to the timing of a mandatory audit firm rotation; and,
- Increased difficulties in completing business merger and acquisition transactions due to the timing of a mandatory audit firm rotation.

Because of these concerns and the elimination of the audit committee's ability to determine when to change auditors, I do not support mandatory audit firm rotation. Thank you for taking the time to consider my response.

Sincerely,


Barry G. Campbell
Chairman, Audit Committee

ManTech International Corporation