

December 12, 2011

Dear PCAOB,

I am a graduating senior at the State of New Jersey, Rutgers University-Camden majoring in Accounting. I believe that auditor rotation should be required because:

1. The same auditor for numerous years can conceal the fraud that a company commits and make millions by "inflating profits".
2. An auditor who knows someone else will later look at his work will be cautious in handling the audit.
3. Audit firm rotation will ensure independence from companies, in that they don't feel the need to stay with them forever.

That's just my opinion on the matter.

Sincerely,

Qimmiq Rosa