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**To:** Comments

**Subject:** Docket Matter #29

To promote more transparency and accountability accounting firms should identify the partner in charge of the audits, not only should firms disclose the name of each other accounting firms and other people who assisted in the company's audit according to WSJ article by Michael Rapoport. Accounting firms should also disclose the segment and information within the financial statement that was audited by other accounting firms. Providing information on what was being audited by other firms will promote more transparency and accountability.