

**From:** [Srosenfieldcpa@aol.com](mailto:Srosenfieldcpa@aol.com)  
**To:** [Comments](#)  
**Subject:** Requirement to name Audit partner  
**Date:** Thursday, January 30, 2014 6:14:16 PM

---

I believe this to be a proposal that will unnecessarily dilute a stakeholder's focus.

Instead of looking to push a stakeholder's focus on responsibility down to lower levels, you should, instead, be looking to make multi-national **audit firms** accept their full responsibility for work done by any of their people anywhere in the world.

If stakeholders hire PWC to do an audit, they are not hiring a partner in the Calcutta office. They are hiring the named firm.

There should only be a few firms registered with the PCAOB- not thousands.

The Calcutta office of PWC should be considered part of PWC- **not a separate entity.**

Sherman L. Rosenfield, CPA  
(561) 739-8282