

**From:** [David](#)  
**To:** [Comments](#)  
**Subject:** Comment on PCAOB Rulemaking Docket Matter No. 034  
**Date:** Tuesday, August 02, 2016 8:00:28 AM

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Many estimates require complex algorithms. Will the auditor have say what analytic approach the used in addressing a critical matter? Just saying "we used a machine learning approach to address..." or "we used a robust statistical approach to address..." is meaningless if we do not know exactly what the auditor did.

David Moskowitz