

From: [Joseph Hemphill](#)
To: [Comments](#)
Subject: PCAOB RULEMAKING DOCKET MATTER NO. 034
Date: Wednesday, December 11, 2013 7:55:07 AM

To the members of the Board,

I am writing to encourage a small firm exception from the Docket Matter No.034. As the President of a small Broker Dealer, I feel that this Rule will impose significant additional costs to my firm and the thousands of other Broker Dealers that have fewer than 50 employees. I believe it is appropriate for the PCAOB to exempt small firms from this Rule.

Thank you for your time,

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