

**From:** [Stacy Havener](#)  
**To:** [Comments](#)  
**Subject:** PCAOB Comments in support of Lisa Roth  
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I endorse and support Lisa Roth's comments.

As a small independent business, the proposed rules will inflict significant additional costs, with little or no relevance to the mission of the PCAOB, which is to protect the interests of public investors and to promote investor protection. Public investors do not review the audits of these privately held companies many of which are closely held independently owned businesses.

Thank you for your interest in our opinion.

Stacy

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