From:	<u>Burim Karpuzi</u>
To:	<u>Comments</u>
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I believe that firms should rotate every five years since many companies get comfortable with their auditors and put mistatements on the audits and financial statements to make a company look better. Not only is this unethical it is illegal. By making companies rotate their firms it will promote honest reliable opinions and decrease fraud and corruption and could also find it too. I am for companies rotating their audit firms because scandals like Enron/Arthur Anderson are less to occur and it saves the companies stakeholders money and improves trust. This would be a problem for companies who have trust with their auditors and like the way they perform audits, but there are mnany firms out there that shouldnt be a problem.