
From: patrick.obrien@prudential.com
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To: Comments
Subject: Docket No. 001

I have reviewed the document proposing the registration of Accounting Firms and Accountants. I do not believe the OCAOB has made a credible case for the need for such registrations or the benefits they will purport to provide. Registrations of public accounting firms will not afford the investing public any more assurance regarding the accuracy of financial statements or thorough nature of audit testing than exists under the current system of state licensing in use today. This proposal does little to address the core issues that have precipitated this latest debate around governance of public accounting firms and certified public accountants.

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