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Comment Text:

I STRONGLY DISAGREE WITH WITH THE ED THAT REQUIRES FIRMS TO ROTATE KEY
AUDIT PARTNERS ON SIGNIFICANT PUBLIC INTEREST ENTITIES. THIS WOULD COST
THE SMALLER CLIENTS MORE MONEY AND TIME TO COMPLETE THE AUDIT. SMALL
FIRMS MAY NOT BE ABLE TO ROTATE AUDIT PARTNERS. COMPANIES UNDER
\$500,000,000 SHOULD NOT BE SUBJECT TO THIS RULE.