

From: [Hoerrner, August](#)
To: [Comments](#)
Subject: PCAOB Rulemaking Docket Matter No. 034
Date: Wednesday, December 11, 2013 9:35:14 AM

Members of the Board, I am in full support of the comment letter written by Paige W. Pierce President & CEO of R W Smith(dtd 12/10/13). I spent over thirty-five years with Chapdelaine and Co. a small, independently owned, nonpublic, non-custodial broker dealer. I was the President from 1997-2012 prior to being acquired by Tullett Prebon a large Broker Dealer. The proposed rule would definitely put an additional financial burden on small independently owned firms and would have very little impact on protecting the investing public. I request most heartedly that the Board consider exempting small firm this additional requirement. Your consideration is greatly appreciated. Sincerely, August J. Hoerrner SMD Tullett Prebon.



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