



EMCOR Group, Inc.
301 Merritt Seven • 6th Floor
Norwalk, CT 06851

Phone 203.849.7800
Toll Free 866.890.7794
Fax 203.849.7900
www.emcorgroup.com

December 12, 2011

Public Company Accounting Oversight Board
Attention: Office of the Secretary
1666 K Street, N.W.
Washington, D.C. 20006-2803

Re: PCAOB Rulemaking Docket Matter No. 37
Concept Release on Auditor Independence and Audit Firm Rotation

Dear Sir/Madam:

EMCOR Group, Inc. is one of the largest electrical and mechanical construction and facilities services firms in the United States and the United Kingdom. In 2010, we had revenues of approximately \$5.1 billion and, as of December 31, 2010, assets of approximately \$2.8 billion. We provide services to a broad range of commercial, industrial, utility and institutional customers through approximately 75 operating subsidiaries and are a publicly traded company listed on the New York Stock Exchange under the symbol EME.

We appreciate the opportunity to respond to the Public Company Accounting Oversight Board's ("PCAOB" or the "Board") Concept Release on Auditor Independence and Audit Firm Rotation ("PCAOB Release No. 2011-006 or the "Concept Release") and generally support the Board's continued efforts to enhance the quality of audits of public companies including auditor independence, objectivity and professional skepticism; however, we do not support the proposal for mandatory audit firm rotation as the detriment of such a proposal being adopted would far outweigh any of the benefits that may be derived from it.

Auditor Independence, Objectivity and Professional Skepticism

The Board has asked whether mandatory auditor rotation would significantly enhance auditor independence, objectivity and professional skepticism. We believe that it would not. Our belief is that the current rules prescribed by Sarbanes-Oxley, including but not limited to, mandatory partner rotation, prescribed communications between a Company's Board of Directors' audit committee and its external auditor, limiting the type of work that an external auditor can provide to an attestation client and the creation of the PCAOB, including the random inspection process

of the firms and their audits, ensures that the PCAOB's goal of maintaining and improving auditor independence, objectivity and professional skepticism, are currently being met.

For auditors to be effective, they need to have specific industry knowledge (and particularly in our case, percentage-of-completion accounting with regard to revenue recognition) and a strong understanding of the company's policies and practices so that they may effectively challenge the assertions being made by management. Under the Concept Release, proposing mandatory auditor rotation, a steep learning curve will be required for an auditing firm and its team to get up to speed on the new client and to obtain a sufficient base of institutional knowledge on the particular company and industry. In fact, without this knowledge, the risk of an audit failure may actually increase in the short term.

Audit Costs

We believe that there would be a significant increase in costs associated with mandatory audit rotation. These costs include increased audit fees associated with the new team getting up to speed on the new client's accounting and operating policies and procedures. Additionally, there would be significant constraints placed on internal resources of a company from the Audit Committee and executive management to field personnel and many individuals in between, including the controllers and financial reporting groups. This effort would include, but not be limited to, the auditor selection process and assisting the new firm in getting up to speed on the processes and procedures, including the nuances of any company and/or the industry has in its application of accounting principles. The time being spent by management in facilitating the transition to the new firm could be better spent reviewing internal information to ensure that it is error free before any filings are made with the Securities and Exchange Commission.

Audit Firms

I am not sure of the effect that the proposal will have on the public accounting industry as a whole and its current business/career model in hiring and retention of qualified personnel, but I suspect that in many of the small to mid-level markets and possibly the major markets as well, the industry will see a much greater level of turnover among its professionals as result of both hiring and layoffs due to the rotation of clients and as professionals may be required to relocate to service a company within a professionals' industry expertise. Uncertainties of a particular firms prospects due to the mandated client churn may also deter otherwise qualified individuals from entering and/or remaining in the profession. The consequences of this may result in inexperienced auditors and/or unqualified professionals performing an audit at any given time. Additionally, the senior personnel of the firms will always be focused on "pitching" new business looking to replace the book of business they currently have, which will be an added distraction to the firm when their main focus should be on the current audit requirements and ensuring that an objective and thorough audit is being performed.



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Conclusion

As discussed above, we believe that mandatory auditor rotation will not achieve the Board's goal of significantly improving audit quality and that the costs of such a proposal would far outweigh any of the benefits that may be derived from it. Additionally, if the Board finds that mandatory rotation is the course of action it wants to pursue, we respectfully request that the Board re-solicit various constituents at that time regarding various issues relating to implementing such a standard.

Thank you for the opportunity to comment on this Concept Release, and please feel free to contact me if you would like additional information regarding our thoughts on this proposal.

Sincerely yours,

A handwritten signature in black ink, appearing to read "DAB Brown".

David A.B. Brown
Chairman of the Audit Committee of the Board of Directors

A handwritten signature in black ink, appearing to read "M. Pompa".

Mark A. Pompa
Executive Vice President and Chief Financial Officer

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