
From: OGRV [mailto:rr@ogrv.com]
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To: Comments
Subject: Docket 26

Sirs or Madams

The proposed standards do not give an objective definition of material.
You could do make the standards better by giving materiality a real world definition.
Give us a formula that any fool could follow to arrive at amount acceptable to the PCAOB.

Such a formula or definition would save a lot of time and money.
It would bring the proposed rule into sharper focus.

It would prevent auditors from chasing windmills.

Roger Rotolante CPA
8000 SW 117 AVE –STE 206
Miami, Florida 33183