

MEMORANDUM

To: Comment File (File No. PCAOB-2024-02) – Public Company Accounting Oversight Board (“PCAOB”); Notice of Filing of Proposed Rules on A Firm’s System of Quality Control and Related Amendments to PCAOB Standards

From: The Office of the Chief Accountant

Date: June 28, 2024

Re: Meeting with Representatives of PricewaterhouseCoopers LLP (“PwC”)

On June 26, 2024, Paul Munter, the Commission’s Chief Accountant, met virtually with Tim Carey and Brian Croteau, representatives of PwC.

The PCAOB’s Notice of Filing of Proposed Rules on A Firm’s System of Quality Control and Related Amendments to PCAOB Standards was among the topics discussed.