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 Representative of The Center for Audit Quality

On June 21, 2024, Paul Munter, the Commission's Chief Accountant, met virtually with Julie Bell Lindsay, a representative of The Center for Audit Quality.

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.