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REQUEST FOR PUBLIC COMMENT ON PCAOB DRAFT STRATEGIC PLAN 2018-2022 PCAOB Release No. 2018-001 August 10, 2018

Summary: The Public Company Accounting Oversight Board (the "Board" or "PCAOB") is seeking comments on its Draft Strategic Plan 2018-2022. The Draft Strategic Plan includes a draft of the PCAOB's mission, vision, values, strategic goals and objectives, as well as a draft of key factors affecting the PCAOB's strategic outlook. The PCAOB Strategic Plan is designed to align PCAOB programs, operations, and activities with its overall mission, goals, and objectives. In addition to serving as a roadmap for the organization, the PCAOB Strategic Plan is used to develop the PCAOB budget each year.

The Draft Strategic Plan 2018-2022 is available on our website.

Public

Comment: Interested persons may submit written comments to the PCAOB. Such comments should be sent to the Office of the Secretary, PCAOB, 1666 K Street NW, Washington, DC 20006-2803. Comments also may be submitted by email to comments@pcaobus.org, or through the PCAOB website at www.pcaobus.org. All comments should reference the document number, PCAOB No. 2018-001, in the subject or reference line, and should be received by the PCAOB no later than 5 p.m. (EST) on September 10, 2018.

Board

Contact:

Jefferey Bailey, special counsel to Chairman William D. Duhnke (202-207-9108; baileyi@pcaobus.org).

On the 10th day of August, in the year 2018, the foregoing was, in accordance with the bylaws of the Public Company Accounting Oversight Board,

ADOPTED BY THE BOARD.

/s/ Phoebe W. Brown

Phoebe W. Brown Secretary

August 10, 2018