

September 22, 2025

*Sent via email: [rule-comments@sec.gov](mailto:rule-comments@sec.gov)*

U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

**Re: SECURITIES AND EXCHANGE COMMISSION [Release No. 34-103803; File No. PCAOB-2025-01] Public Company Accounting Oversight Board; Notice of Filing and Immediate Effectiveness of Proposed Rule Change Postponing the Effective Date of Amendments to Board Standards, Rules, and Forms Adopted on May 13, 2024**

Dear Office of the Secretary:

Plante & Moran, PLLC ("PM," "the Firm," or "we") appreciates the opportunity to share our views on the proposed rule change to delay the effective date of the Public Company Accounting Oversight Board's ("PCAOB" or the "Board") QC 1000, *A Firm's System of Quality Control*, and other new and amended PCAOB standards, rules, and forms (collectively, "QC 1000").

We wish to convey our support for the proposed deferral of the effective date of QC 1000 from December 15, 2025, to December 15, 2026. We recognize that a robust system of quality control is essential to maintaining high standards in audit quality and remain committed to continuous improvement in this area. Postponing the effective date will provide PM with additional time to thoroughly evaluate the distinctions between QC 1000 and other quality management standards and to ensure that the requirements of QC 1000 are implemented effectively.

Additionally, as outlined in our [comment letter to the PCAOB dated February 1, 2023](#), we encourage both the SEC and PCAOB to evaluate the existing standard and consider whether targeted amendments may be appropriate to address the initial concerns associated with QC 1000 not addressed in the adopted standard.

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We would be pleased to discuss our comments or answer questions from the Commission regarding the views expressed in this letter. Please address questions to Carole McNees ([carole.mcnees@plantemoran.com](mailto:carole.mcnees@plantemoran.com)).

Sincerely,



Plante & Moran, PLLC

**cc:**       **SEC**  
Paul S. Atkins, Chair  
Caroline A. Crenshaw, Commissioner  
Hester M. Peirce, Commissioner  
Mark T. Uyeda, Commissioner  
Kurt Hohl, Chief Accountant  
Anita Douth, Acting Deputy Chief Accountant