

**UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION**

**Securities Act of 1933
Release No. 10905A / March 19, 2021**

**Securities Exchange Act of 1934
Release No. 90693A / March 19, 2021**

**AMENDMENT TO ORDER APPROVING PUBLIC COMPANY ACCOUNTING
OVERSIGHT BOARD BUDGET AND ANNUAL ACCOUNTING SUPPORT FEE FOR
CALENDAR YEAR 2021**

On December 16, 2020, the Securities and Exchange Commission (the “Commission”) issued an Order (the “Order”) approving the Public Company Accounting Oversight Board (“PCAOB”) budget and annual accounting support fee for calendar year 2021,¹ pursuant to Section 109 of the Sarbanes-Oxley Act of 2002, as amended (the “Sarbanes-Oxley Act”).² That Order stated, among other things, that the PCAOB should submit its 2020 annual report (“2020 Annual Report”) to the Commission by March 31, 2021. The PCAOB has informed the Commission staff that, due to a change in auditors in January 2021, the 2020 Annual Report, including the audit report, may not be completed by March 31, 2021.

The Commission is amending the Order to permit the PCAOB to submit its 2020 Annual Report to the Commission by April 30, 2021.

Accordingly,

¹ See *Order Approving Public Company Accounting Oversight Board Budget and Annual Accounting Support Fee for Calendar Year 2021*, Release No. 33-10905 (Dec. 16, 2020) [85 FR 83642 (Dec. 22, 2020)].

² 15 U.S.C. 7201 *et seq.*

IT IS ORDERED, pursuant to Section 109 of the Sarbanes-Oxley Act, that the PCAOB should submit its 2020 Annual Report to the Commission by April 30, 2021.

By the Commission.

Eduardo A. Aleman

Deputy Secretary