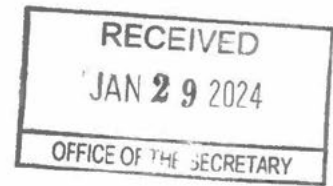


GEORGE WEINBAUM, CPA
[REDACTED]
[REDACTED]
[REDACTED]



January 16, 2024

Vanessa Countryman, Secretary
Office of the Secretary
Securities and Exchange Commission (SEC)
100 F. Street, N.E.
Washington, D.C. 20549-1106

Re: Matter of George Weinbaum, CPA, PCAOB File 105-2019-007

Dear Ms. Countryman:

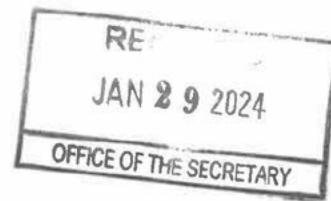
I attempted to e-mail you what I mailed you today. It did not go through. I apologize. Apparently the e-mail address I have for you is wrong.

Very truly yours,

[REDACTED]

George Weinbaum

GEORGE WEINBAUM, CPA
[REDACTED]
[REDACTED]
[REDACTED]



January 16, 2024

Vanessa Countryman, Secretary
Office of the Secretary
Securities and Exchange Commission (SEC)
100 F. Street, N.E.
Washington, D.C. 20549-1106

Re: Matter of George Weinbaum, CPA, PCAOB File 105-2019-007

Dear Ms. Countryman:

Under Section 19(d)(2) of 15 USC 78s(d)(2) and SEC Rule 440, George Weinbaum (GW) asks the SEC review the Public Company Accounting Oversight Board's (PCAOB) December 20, 2023 order sanctioning him. I believe the PCAOB erred in applying the law and there are **no** findings of fact in his case, as the PCAOB's Hearing Officer (HO) was no "impartial adjudicator" despite PCAOB claims. The PCAOB had 27 adjudicated cases in 21 years, each sustained by the HO. Had the PCAOB the SEC's District Court case win rate, 61%, the likelihood of this result is: 1 in 625,000.

The errors of law include: misapplying civil "aiding and abetting", reversing the burden of production, creating ex post facto law, ignoring PCAOB precedent and a new one, running the statute of limitations (SOL). On May 1, 2023, the Supreme Court ratified *Halberstam v. Welch* in *Twitter v. Taamneh*, 143 S. Ct. 1206 with respect to civil "aiding and abetting".

Case 105-2019-007 began June 8, 2018, 67 months ago, when I received a letter from Craig Seigel, then of the PCAOB. I had no basis to raise the SOL until now. The Department of Justice's running the SOL in the Hunter Biden matter brought it to mind.

The PCAOB reviewed **nine** of my audits faulting **none**. I think that an endorsement of my conduct. I insisted Adamant restate its financials despite believing it might trigger a PCAOB investigation. The SEC should consider the implications of penalizing CPAs who insist on proper financial reporting. I recollect SEC Commissioner Hester Peirce (HP) raised this issue. I do not believe, nor is there any evidence anything I did jeopardized investors.

The PCAOB ignoring market capitalization (MC) as a basis to investigate then sanction CPAs, shows PCAOB economic ignorance. Is an "error" in Microsoft's audit as potentially harmful to investors as that of a company with say \$1 million in MC? I claim the PCAOB does not know what conduct puts investors at risk, nor can it quantify investor risk. It never sanctioned a CPA

for a defective audit of an auditee with over \$6.6 billion in MC, which was PriceWaterhouse of India for the Satyam audit. The PCAOB included MC in *Hall*, 105-2022-029, released November 3, 2022. *Hall* shows the PCAOB says whatever is convenient. In *Grayscale Investments vs. SEC*, 82 F. 4th, 1239, released August 29, 2023, the D.C. Circuit found MC relevant. I found this on the SEC's website, January 7, 2024, "The SEC's focus on Main Street Investors reflects the fact that American households own \$38 trillion worth of equities, more than 59 percent of the U.S. equity market--either directly or indirectly through mutual funds, retirement accounts and other investments". Does the SEC believe a CPA auditing SEC registrants with \$400 million in MC is a greater capital market threat than say one auditing \$15.6 trillion ($\$38 \text{ trillion} / .59 = \64.4 trillion ; $\$64.4 \text{ trillion} \times .97 = \62.4 trillion ; $\$62.4 \text{ trillion} / 4 = \15.6 trillion)?

The PCAOB's Brett Collings (BC) wrote HO Mark Dorfman used the wrong standard in assessing my sanctions. Has the PCAOB a standard? If so, the PCAOB should produce it, or admit PCAOB sanctions are arbitrary and BC's statement was just "lawyer talk".

The PCAOB did **not** sanction the Deloitte & Touche (D&T) Leadership Opportunity Committee (LOC) which retained Anderson as a D&T salaried director during his bar period. The PCAOB should explain why I was not treated as D&T's LOC. The PCAOB says my case was adjudicated not settled therefore D&T is irrelevant. I say the PCAOB has the burden of production to explain why it did not offer me the D&T "deal". My answer: the PCAOB coddles the Big Four (BF). In 1976 Senator Lee Metcalf concluded the SEC treated large and small firm CPAs differently. The SEC should not let the PCAOB continue this, since Congress created the PCAOB after two large accounting disasters: Enron and WorldCom.

I found examples of the PCAOB ignoring wrongdoing, orders of magnitude larger than anything I could conceivably do. The PCAOB ignored 425 PWC client restatements, yet looked at Admant. To protect investors, the SEC should tell the PCAOB ignore "foot faults" in HP's term and audits of tiny SEC registrants. This enables the PCAOB to appear busy, yet not confront the BF.

I can give the SEC my research showing the PCAOB is not "fair and impartial", despite my finding this claim in 21 PCAOB documents. I ask the SEC reverse the PCAOB action and dismiss my case. I am no threat to investors and believe the PCAOB knows it. I can give the SEC my reasoning's basis, but did not include it here as Rule 440 states, "The application should not exceed two pages in length". I understand the PCAOB filed its order with the SEC on January 2, 2024, so do not include it here.

Very truly yours,

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George Weinbum

CERTIFICATE OF SERVICE

I, George Weinbaum certify that today, January 16, 2024, I e-mailed the enclosed Application for SEC review of PCAOB file 105-2019-007, In the Matter of George Weinbaum, CPA to Phoebe Brown, PCAOB Secretary at Secretary@pcaob.org, pursuant to PCAOB Rule 5405(b).

In addition to filing my application with the SEC by e-mail, I also mailed the original and three copies of the application to Virginia Countryman at the SEC,

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George Weinbaum