



Oifig an Stiúirthóra um
Fhorfheidhmiú Corparáideach

Office of the Director
of Corporate Enforcement

Our Ref: 100/13/05/3474/1

17 November 2021

Mr Maurice Landers
3080 33rd Street
3rd Floor
Astoria
Ny 11102
USA

By email only to:mauricelanders@yahoo.com

Re: PricewaterhouseCoopers (PWC) and Chartered Accounts Ireland (ICAI).

Dear Mr Landers,

I refer to your further email dated 12 October 2021 regarding the above.

The position is as indicated in letters dated 4 and 11 October 2021.

The regulation of PWC and Chartered Accountants Ireland is not a matter of company law and as such does not fall within the remit of the ODCE.

Yours sincerely,

By email only bears no signature

Marian Lynch
Assessment Unit
Office of the Director of Corporate Enforcement
Email: marian_lynch@odce.ie