

SECURITIES AND EXCHANGE COMMISSION

[Release No. 34–100724; File Nos. PCAOB–2024–02, PCAOB–2024–03, PCAOB–2024–04]

Public Company Accounting Oversight Board; Extension of Approval Periods for Proposed Rules on a Firm’s System of Quality Control and Related Amendments to PCAOB Standards, Proposed Rules on Amendments Related to Aspects of Designing and Performing Audit Procedures That Involve Technology-Assisted Analysis of Information in Electronic Form, and Proposed Rules on Amendment to PCAOB Rule 3502 Governing Contributory Liability

August 13, 2024.

On May 24 and June 20, 2024, the Public Company Accounting Oversight Board (“PCAOB”) filed with the Securities and Exchange Commission (“Commission”), pursuant to Section 19(b)(1) of the Securities Exchange Act of 1934 (“Act”) ¹ and Rule 19b–4 thereunder,² the proposed rules referenced above (collectively, the “proposed rules”).³ The Quality Control Proposed Rules were published for comment in the **Federal Register** on June 11, 2024. The Technology-Assisted Analysis Proposed Rules and Contributory Liability Proposed Rules were each published for comment in the **Federal Register** on July 2, 2024.⁴ The Commission provided a 21-day public comment period for the proposed rules,⁵ which ended on July 2 for the Quality Control Proposed Rules and July 23, 2024 for the Technology Assisted Analysis Proposed Rules and Contributory Liability Proposed Rules.

Section 19(b)(2) of the Act⁶ provides that no later than 45 days after the date of the publication of notice of the filing of a proposed rule change, or within such longer period up to 90 days as the

Commission may designate if it finds such longer period to be appropriate and publishes its reasons for so finding or as to which the self-regulatory organization⁷ consents, the Commission shall either approve or disapprove the proposed rule change, or institute proceedings to determine whether the proposed rule change should be disapproved. The 45th day after publication of the notice for the proposed rules is July 26, 2024, for the Quality Control Proposed Rules and August 16, 2024, for each of the Technology Assisted Analysis Proposed Rules and the Contributory Liability Proposed Rules.

On July 1, 2024, the Commission extended the date by which the Commission shall either approve or disapprove, or institute proceedings to determine whether to approve or disapprove, the Quality Control Proposed Rules to August 25, 2024.⁸ To provide additional time for consideration of the Quality Control Proposed Rules and the issues raised therein, the Commission finds it appropriate to extend the time period within which the Commission must take action on those proposed rules for up to an additional 15 days. To provide additional time for consideration of the Technology-Assisted Analysis Proposed Rules and the Contributory Liability Proposed Rules and the issues raised therein, the Commission finds it appropriate to extend the time period within which the Commission must take action on those proposed rules for up to seven days. Accordingly, pursuant to Section 19(b)(2) of the Act,⁹ the Commission extends the date by which the Commission shall either approve or disapprove, or institute proceedings to determine whether to approve or disapprove, the proposed rules to August 23, 2024 for the Technology Assisted Analysis Proposed Rules and the Contributory Liability Proposed Rules (File Nos. PCAOB–2024–03, PCAOB–2024–04) and September 9, 2024 (File No. PCAOB–2024–02).

Sherry R. Haywood,
Assistant Secretary.

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⁷ The term “self-regulatory organization” includes a “registered securities association.” See Section 3(a)(26) of the Act. Section 107(b)(4) of the Sarbanes-Oxley Act of 2002 states that the provisions of Sections 19(b)(1) through (3) of the Act shall govern the proposed rules of the PCAOB as fully as if the PCAOB were a registered securities association for purposes of that Section.

⁸ See <https://www.sec.gov/files/rules/pcao/2024/34-100451.pdf>.

⁹ 15 U.S.C. 78s(b)(2).

SECURITIES AND EXCHANGE COMMISSION

[Release No. 34–100722; File No. SR–GEMX–2024–27]

Self-Regulatory Organizations; Nasdaq GEMX, LLC; Notice of Filing and Immediate Effectiveness of Proposed Rule Change To Amend the Exchange’s Pricing Schedule at Options 7, Section 3

August 13, 2024.

Pursuant to Section 19(b)(1) of the Securities Exchange Act of 1934 (“Act”),¹ and Rule 19b–4 thereunder,² notice is hereby given that on August 1, 2024, Nasdaq GEMX, LLC (“GEMX” or “Exchange”) filed with the Securities and Exchange Commission (“SEC” or “Commission”) the proposed rule change as described in Items I, II, and III, below, which Items have been prepared by the Exchange. The Commission is publishing this notice to solicit comments on the proposed rule change from interested persons.

I. Self-Regulatory Organization’s Statement of the Terms of Substance of the Proposed Rule Change

The Exchange proposes to amend the Exchange’s Pricing Schedule at Options 7, Section 3.

The text of the proposed rule change is available on the Exchange’s website at <https://listingcenter.nasdaq.com/rulebook/gemx/rules>, at the principal office of the Exchange, and at the Commission’s Public Reference Room.

II. Self-Regulatory Organization’s Statement of the Purpose of, and Statutory Basis for, the Proposed Rule Change

In its filing with the Commission, the Exchange included statements concerning the purpose of and basis for the proposed rule change and discussed any comments it received on the proposed rule change. The text of these statements may be examined at the places specified in Item IV below. The Exchange has prepared summaries, set forth in sections A, B, and C below, of the most significant aspects of such statements.

A. Self-Regulatory Organization’s Statement of the Purpose of, and Statutory Basis for, the Proposed Rule Change

1. Purpose

The purpose of the proposed rule change is to amend the Exchange’s

¹ 15 U.S.C. 78s(b)(1).

² 17 CFR 240.19b–4.

¹ 15 U.S.C. 78s(b)(1).

² 17 CFR 240.19b–4.

³ The Proposed Rules Relating to A Firm’s System of Quality Control and Related Amendments to PCAOB Standards (the “Quality Control Proposed Rules”) were filed with the Commission on May 24, 2024, and the Amendments Related to Aspects of Designing and Performing Audit Procedures that Involve Technology-Assisted Analysis of Information in Electronic Form (the “Technology-Assisted Analysis Proposed Rules”), and Amendment to PCAOB Rule 3502 Governing Contributory Liability (the “Contributory Liability Proposed Rules”) were filed on June 20, 2024.

⁴ See Securities Exchange Act Release No. 34–100277 (June 5, 2024) [89 FR 49588 (June 11, 2024)], and Securities Exchange Act Release Nos. 34–100429 and 34–100430 (June 26, 2024) [89 FR 54895 and 89 FR 54922 (July 2, 2024)].

⁵ See *id.*

⁶ 15 U.S.C. 78s(b)(2).