Dear Madam,

I refer to my letter of 13 December 2011 providing additional guidance on the application of Directive 95/46 in relation to the international transfer of personal data to the US Public Company Accounting Oversight Board (PCAOB)\(^1\), the application of Directive 2006/43\(^2\) and the Commission Decision 2010/485/EU of 1 September 2010\(^3\) (the Commission Decision).

The Working Party 29 was informed that the Commission (DG MARKT) informed Member States' ministries and their regulators about the letter and the recommendations made by the Working Party 29 in December. On behalf of the Working party, I wish to express my appreciation for the current spirit of good cooperation with the Commission.

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\(^1\) According to its website [http://pcaobus.org/Pages/default.aspx](http://pcaobus.org/Pages/default.aspx), the PCAOB is a non-profit corporation established by Congress to oversee the audits of public companies in order to protect the interests of investors and further the public interest in the preparation of informative, accurate and independent audit reports. The PCAOB also oversees the audits of broker-dealers, including compliance reports filed pursuant to federal securities laws, to promote investor protection.


While the awareness of the different member states for the PCAOB transfers could still be raised, the Working Party found that member states approached the theme of transfers to the PCAOB in a different way, and that little or nothing is known on the status in the majority of the member states.

It is therefore the wish of the Working party 29 to gather more precise facts on the current state of data transfers, agreements and statements of protocol concluded between the PCAOB and the corresponding authorities in the different member states, as well as the relevant content and added value of these agreements for data protection.

I therefore request your cooperation in the sending of the attached questionnaire to the relevant audit authorities of the member states.

Yours faithfully,

On behalf of the Article 29 Working Party,

The Chairman
Jacob KOHNSTAMM

Annex: PCAOB questionnaire