

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

JOHN DOE CORPORATION,

Plaintiff,

V.

PUBLIC COMPANY ACCOUNTING
OVERSIGHT BOARD,

Defendant.

Civil Action No.: 4:24-cv-1103

STIPULATION OF DISMISSAL PURSUANT TO FED. R. CIV. P. 41(a)(1)(A)(ii)

Pursuant to Fed. R. Civ. P. 41(a)(1)(A)(ii), Plaintiff John Doe Corporation (“Plaintiff”) and Defendant Public Company Accounting Oversight Board (the “Board”), by and through their respective counsel of record, hereby stipulate and agree as follows:

1. Plaintiff initiated this action by Complaint dated March 27, 2024, (Dkt. No. 1), wherein Plaintiff sought declaratory and injunctive relief to prevent the Board from enforcing an “Accounting Board Demand” (“ABD”) dated March 14, 2024, asserting that the ABD issued to Plaintiff on March 14, 2024 is unconstitutional, unenforceable, void, and subject to being quashed, and seeking an injunction prohibiting the Board or its staff from enforcing the ABD, threatening or imposing punishment or sanctions for “noncooperation” in connection with the ABD and issuing any further ABDs to Plaintiff in connection with its ongoing investigation.

2. The Board filed a Motion to Dismiss Plaintiff's Complaint on June 17, 2024, (Dkt. No. 17), arguing that Plaintiff had failed to state a claim in its Complaint, Plaintiff failed to exhaust administrative remedies, the Court lacked subject matter jurisdiction over Plaintiff's claims, and the Court lacked personal jurisdiction over the Board. Alternatively, the Board argued that this

Court should transfer the case to the United States District Court for the District of Columbia (“DDC”).

3. The Court granted Plaintiff’s Motion for Leave to File an Amended Complaint on August 15, 2024, (Dkt. No. 37), and Plaintiff filed its First Amended Complaint (“FAC”) on the same day. (Dkt. No. 38).

4. On August 22, 2024, the Court transferred this case to DDC, (Dkt. No. 39), and DDC accepted the transfer the next day, on August 23, 2024, bearing Case No. 1:24-cv-02443.

5. The Board filed a Motion to Dismiss the FAC in DDC on September 20, 2024, raising largely the same arguments contained in the Board’s Motion to Dismiss Plaintiff’s initial Complaint. (DDC Dkt. No. 49).

6. On September 20, 2024, Plaintiff filed a Petition for Writ of Mandamus in the United States Court of Appeals for the Fifth Circuit (“Fifth Circuit”), arguing primarily that the Court erred in transferring the case to DDC under relevant law and the Court’s General Order 2024-2, which requires that a case should be stayed for a period of 21-days before a case is transferred out of this Court. (USCA No. 24-20407).

7. On October 3, 2024, the Fifth Circuit issued an Order holding that the transfer of this case from this Court to DDC without regard to the stay contemplated by this Court’s General Order 2024-2 was a “clear and indisputable” violation of that Order, and directing this Court to request that DDC transfer the case back to this Court. (Dkt. No. 44).

8. On October 4, 2024, this Court requested that DDC return the case. (Dkt. No. 45).

9. On November 19, 2024, DDC transferred this case back to this Court. (DDC Dkt. No. 59).

10. On November 27, 2024, the Court entered an order vacating its prior order transferring this case to DDC, and stayed this case “until the parties have fully briefed and presented oral argument on the venue issue and the motion to dismiss.” (Dkt. No. 49 at 2).

11. On December 5, 2024, the Parties filed jointly a stipulated briefing schedule. (Dkt. No. 50).

12. On December 27, 2024, Plaintiff received a letter from the Board, notifying Plaintiff, in substance, that the Board’s Division of Enforcement and Investigations (“Division”) had completed its investigation, the Division had determined not to recommend any enforcement action by the PCAOB including against Plaintiff, the investigation is now closed, the Division will not further investigate the Plaintiff’s financial-statement audit that was the subject of the investigation, the Division had withdrawn the ABD issued on March 14, 2024 and which the Division previously stayed, and the Division’s determination to close the investigation was based upon its investigation to date.

13. Because the ABD dated March 14, 2024 has been withdrawn, and the Division has concluded and closed its investigation without any recommendation to the Board for enforcement action, the parties hereby stipulate and agree that Plaintiff’s claims are moot, and this Court should dismiss this case without prejudice.

Dated: January 6, 2025

Respectfully submitted,

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