



September 12, 2023

Via Electronic Mail

Mr. Robert Kluba
AuditOne LLP
150 East Campbell Avenue
Suite 201
Campbell, California 95008

Re: Registration Application of AuditOne LLP

Dear Mr. Kluba:

This letter is to inform you that the Public Company Accounting Oversight Board (PCAOB) approved your firm's application for registration on September 12, 2023. Please note that the Registration staff will notify you separately of determinations with respect to any requests for confidential treatment contained in your firm's application. You should also note that registration with the PCAOB does not supplant the licensing requirements that apply in any state or competent jurisdiction in which your firm engages in the practice of accounting or auditing. We encourage you to consult with the appropriate regulator in each such state or jurisdiction to ensure that your firm is operating in accordance with applicable law.

As a PCAOB-registered firm, AuditOne LLP is responsible for complying with the requirements of the Sarbanes-Oxley Act of 2002 ("Act") and the Rules of the PCAOB ("Board Rules"), including requirements to:

- File an annual report on Form 2 with the PCAOB no later than June 30th of each year;
- File a special report on Form 3 with the PCAOB within 30 days of the occurrence of certain events, including, for example, a change in the firm's contact information or relevant disciplinary history; and
- Pay an annual fee to the PCAOB no later than July 31st of each year.

Mr. Robert Kluba
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The enclosed document provides a summary of the reporting and payment requirements for registered firms. In addition, the Act and Board Rules are accessible on the PCAOB's website at pcaobus.org.

Sincerely,

/s/ Carol Swaniker

Carol Swaniker
Deputy Director
Division of Registration and Inspections

Enclosure