



**Shaswat Das, Senior Attorney, Hunton & Williams LLP**

Shaswat Das is Senior Attorney at Hunton & Williams and has worked in various capacities at the U.S. Securities and Exchange Commission, Federal Reserve, and Treasury Department. Mr. Das has extensive experience in corporate governance, including advising foreign audit regulators on the application of the Sarbanes-Oxley Act.

Before joining Hunton & Williams, Mr. Das served as an Associate Director at the Public Company Accounting Oversight Board (PCAOB), where he negotiated numerous bilateral agreements with foreign regulators for cross-border audit oversight and represented the PCAOB in meetings with international audit standard setters. In 2011, he helped facilitate, for the first time, the PCAOB's participation as a formal delegate at the US-China Strategic and Economic Dialogue. In 2013, Shas was instrumental in negotiating a bilateral agreement on cross-border enforcement matters between the PCAOB and the China Securities Regulatory Commission and China's Ministry of Finance. In addition, he negotiated the principal provisions of an unfinished agreement providing for cross-border inspections of PCAOB-registered accounting firms in China.

Mr. Das holds a J.D. degree from Northeastern University and received his bachelor's degree from the University of Virginia.

*Mr. Das has not testified to the Commission.*