

ITEM 14 - PRINCIPAL ACCOUNTING FEES AND SERVICES

PricewaterhouseCoopers LLP ("PwC") is the Company's principal accounting firm. The following table sets forth the fees billed by PwC to the Company in 2020 and 2019 (in millions):

	PwC	
	2020	2019
Audit fees ⁽¹⁾	\$ 4.2	\$ 7.0
Audit-related fees ⁽²⁾	0.2	0.2
Tax fees ⁽³⁾	0.6	1.5
Other fees ⁽⁴⁾	1.4	0.1
Total	\$ 6.4	\$ 8.8

- (1) **Audit Fees:** This category includes fees and expenses billed by PwC for the audits of the Company's financial statements and for the reviews of the financial statements included in the Company's Quarterly Reports on Form 10-Q. This category includes audit fees and expenses for engagements performed at U.S. and international locations.
- (2) **Audit-Related Fees:** This category includes fees and expenses billed by PwC for assurance and related services that are reasonably related to the performance of the audit or review of the Company's financial statements. This category includes fees for the reviews of SEC registration statements and other SEC reporting services as well as audit fees for other stand-alone financial statements of certain entities of the registrant.
- (3) **Tax Fees:** This category includes fees and expenses billed by PwC for domestic and international tax compliance, planning services, tax advice and assistance with bankruptcy.
- (4) **Other Fees:** This category includes other fees billed for non-recurring work, related to transactions, due diligence or other one-time services.

Pre-Approval Policy and Procedures

Under a policy adopted by the Audit Committee, all audit and non-audit services provided by our principal accounting firms must be pre-approved by the Audit Committee or a member designated by the Audit Committee. All services pre-approved by the designated member are reported to the full Audit Committee at its next regularly scheduled meeting. The pre-approval of audit and non-audit services may be made at any time up to a year before the commencement of the specified service. Under the policy, the Company is prohibited from using its principal accounting firms for certain non-audit services, the list of which is based upon the list of prohibited activities in the SEC's rules and regulations. Pursuant to the pre-approval provisions set forth above, the Audit Committee approved all services related to the Audit Fees described in (1) above.