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## Guidance to Recent Changes to Auditor's Reports

**Date:** 12/11/17

The Public Company Accounting Oversight Board (the "PCAOB") recently issued staff guidance providing direction for implementing the recently adopted changes to the auditor's report. The staff guidance provides, among other things, an annotated auditor's report reflecting the new changes, as well as illustrative examples for the calculation of auditor tenure.

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### Attorney

- Charles A. Gilman