

Geoff Liebmann and Alex Kramer Publish “SEC Proposes Modernization of Regulation S-X Auditor Independence Rules: First Analysis” in The Lexis Practice Advisor Journal

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In a new article for *The Lexis Practice Advisor Journal*, partner Geoffrey E. Liebmann and associate Alex J. Kramer discuss proposed amendments to the auditor independence requirements under Rule 2-01 (17 C.F.R. 210.2-01) of Regulation S-X (17 C.F.R. 210.01). The proposed amendments, which were published for comment in the Federal Register on January 15, 2020 at 85 FR 2332, focus on the relationships and services that the Securities and Exchange Commission believes are most likely to jeopardize the objectivity and impartiality of the auditor.

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