

Beacon Verification Services, LLC
Comments to Proposed Error Correction Guidance Statement

As we see no major issues with this guidance statement, we simply have answered the six questions posed by the IPC below.

1. Yes.
2. Yes.
3. We believe that if a firm discovers a material error, then it must restate performance and reissue the presentation to all parties affected by the restatement.
4. Yes.
5. Yes.
6. Yes.

We agree with all other aspects of the guidance statement. Thank you for considering our comments.

Sincerely,

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