



404(a) requirements will be deemed “furnished”



becomes subject to the auditor attestation repo





the rules properly.

























the overall cost of compliance with the internal control over financia



during their first year of compliance with th













Two commenters objected to the proposed relief, noting the importance of the internal control over financial reporting requireme



























cost of going public.<sup>101</sup> Because 404 compliance costs vary by size and complexity of the company, it is difficult to quantify precisely the co











companies and provide them with additional time



over financial reporting requirements. Non-accelerated filers previously were scheduled to begin















defined in §240.12b-2 of this chapter, for a fis



(3) Management's assessment of the effectiveness of the small business issuer's internal 1ms8

(15 U.S.C. 78m or 78o(d)) for the prior fiscal





§240.13a-15(f) or §240.15d-15(f) of this chapter). This

(b) Changes in internal contro



chapter), or a unit investment trust as defined in section 4(2) of the Investment Company Act of 1940 (15 U.S.C. 80a-4(2)), must maintain disclosure controls and procedures (as defined in paragraph (e) of this section) and, if the issuer either had been re













(c) Changes in internal control over financial reporting. Disclose any change in the







(a) Furnish the information required by Items 307 and 308T of Regulation S-B (17 CFR 228.307 and 228.308T) with respect to a quarterly re

