



SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 210

[Release No. 33-10876A; 34-90210A; FR-88A; IA-5613A; IC-34052A; File No. S7-26-19]

RIN 3235-AM63

Qualifications of Accountants

AGENCY: Securities and Exchange Commission.

ACTION: Final rule; correction.

SUMMARY: This document makes technical corrections to amendments to update certain auditor independence requirements adopted in Release No. 33-10876 (October 16, 2020) (“Adopting Release”), which was published in the *Federal Register* on December 11, 2020.

DATES: Effective June 9, 2021.

FOR FURTHER INFORMATION CONTACT: Peggy Kim, Senior Special Counsel, Office of the Chief Accountant, at (202) 551-5300, Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549.

SUPPLEMENTARY INFORMATION: We are making technical amendments to correct § 210.2-01. Specifically, this document amends Instruction 2 published in the Adopting Release. Instruction 2.c is amended to correct a citation to § 210.2-01.

In document FR doc. 2020-23364, which was published in the *Federal Register* on Friday, December 11, 2020, at 85 FR 80508, the following correction is made:

§ 210.2-01 [Corrected]

1. On page 80541, in the first column, under “§ 210.2-01” in Instruction 2.c, “Revising paragraphs (c)(1)(ii)(A) introductory text” is corrected to read “Revising paragraph (c)(1)(ii)(A)(*I*) introductory text.”

Dated: February 4, 2021.

Vanessa A. Countryman,

Secretary.

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