Exempt from auditor attestation of ICFR
• Scaled financial statement disclosure and transition
• 2 years of audited financial statements and selected financial data
• Scaled compensation disclosures

Non-mandatory
• Auditor attestation of ICFR
• Application for new PCAOB rules based on SEC determination
• Scaled financial statement disclosures

 scaled financial statement disclosure and transition
• 2 years of audited financial statements and selected financial data
• Scaled compensation disclosures

The proxy rules and 5k Item 402 do not apply to an FPI
• Scaled financial statement disclosure and transition
• 2 years of audited financial statements and selected financial data

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