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**To:** Comments  
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For the PCAOB

I believe the definitions of significant deficiency and material weakness are too vague. There is no clear delineation between the two, and this will lead to much wasted time and debate between firms and their auditors.

Recommend the definitions be clarified. Supplement the definitions by using numerous examples to illustrate the PCAOB's intent. Another suggestion would be to come up with some sort of rule of thumb based on percent (%) of revenue impacted, or potentially impacted by the issue(s).

Thank you

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