

The paragraph references in *Government Auditing Standards: Answers to Independence Standard Questions* are based on the January 2002 *Government Auditing Standards: Amendment No. 3 Independence* (GAO-02-388G). In July 2007, GAO issued *Government Auditing Standards: 2007 Revision* (GAO-07-731G). The corresponding paragraph references are as follows:

<u>Amendment No. 3</u>	<u>2007 Revision</u>
2.7	1.25-1.26
3.13	3.04
3.13, footnote 1	3.04, footnote 20
3.14	3.05
3.14, footnote 2	3.05, footnote 21
3.15	3.07
3.15, footnote 5	3.07, footnote 22
3.16	3.08
3.17	3.09
3.17, footnote 7	3.09, footnote 22
3.18	3.20
3.23	3.27
3.24	3.21-3.23
3.25	3.30
3.25c	3.30c
3.25d	3.30d
3.26	3.28
3.26a	3.28a
3.26a, footnote 11	3.28
3.26e	3.28e
3.26f	3.28f
3.30.5	3.16
3.30.6	Deleted
3.32	3.51-354