

AT-C Section 9215A***Agreed-Upon Procedures Engagements:
Attestation Interpretations of Section 215*****[1.] Third-Party Due Diligence Services Related
to Asset-Backed Securitizations: SEC Release
No. 34-72936**

[.01–.19] [Superseded by SOP 17-1, *Performing Agreed-Upon Procedures Related to Rated Exchange Act Asset-Backed Securities Third-Party Due Diligence Services as Defined by SEC Release No. 34-72936* (AICPA, *Professional Standards*, AUD sec. 60), effective for agreed-upon procedures attestation engagements that include covered services accepted subsequent to December 31, 2017.]
