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# Second Opinions Still the Exception

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In an article published in *Listed Magazine*, Patricia Olasker and Poonam Puri discuss the impact of the Yukon court's ruling on fairness opinions and trends that have become evident since the court's decision.

Patricia and Poonam point out that since the court's decision, there have been nearly two dozen plans of arrangement, but issuers and their advisers are not falling into line with the court's directions.

The article outlines four questions a board should consider before making the decision to obtain a second fairness opinion.

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