



Instituto Mexicano de  
Contadores Públicos

**Mr. Ken Siong**  
**IESBA Technical Director**  
**IFAC**

**Dear Mr. Siong:**

In connection with the Exposure Draft *Proposed Revisions to Clarify the Applicability of Provisions in Part C of the Extant Code to Professional Accountants in Public Practice*, the Professional Ethics Commission (PEC) of the Mexican Institute of Public Accountants (IMCP) has the following comment:

-The PEC agrees with (a) the proposed applicability paragraphs; and (b) the proposed location of those paragraphs in Section 120 and 300 of the proposed restructured Code.

Sincerely yours,

*/ Mario Arregoytia G /*

**Mario Arregoytia-García**

President of the Professional Ethics Commission

Mexican Institute of Public Accountants

Mexico City

20th April 2017