

7 April 2017

Mr Ken Siong,
Technical Director,
International Ethics Standards Board for Accountants,
529 Fifth Avenue, 6th Floor,
New York,
NY 10017,
USA.

Dear Mr Siong

Exposure Draft Proposal to Clarify the Applicability of Extant Part C to Professional Accountants in Public Practice

Crowe Horwath International is delighted to present a comment letter on the Exposure Draft *Proposal to Clarify the Applicability of Extant Part C to Professional Accountants in Public Practice*. Crowe Horwath International is a leading global network of audit and advisory firms, with members in some 129 countries.

The proposal made in the Exposure Draft is logical and it is right for IESBA to clarify the applicability of Part C of the Code.

We address the specific matters detailed in the IESBA's request for comments in the appendix to this letter.

We trust that our comments assist the IESBA with this. We shall be pleased to discuss our comments further with you.

Kind regards

Yours sincerely



David Chitty
International Accounting and Audit Director

Appendix – Response to Request for Specific Comments *Proposal to Clarify the Applicability of Extant Part C to Professional Accountants in Public Practice*

Question	Response
<p>1. Do respondents agree with:</p> <p style="padding-left: 40px;">(a) The proposed applicability paragraphs; and</p> <p style="padding-left: 40px;">(b) The proposed location of those paragraphs in Sections 120 and 300 of the proposed restructured Code.</p> <p>If not, why not?</p>	<p>We agree with the proposed applicability paragraph.</p> <p>We agree with the proposed locations of the applicability paragraphs.</p>