

March 8, 2016

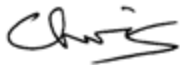
Senior Technical Manager  
International Accounting Education Standards Board  
International Federation of Accountants  
277 Wellington Street West  
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Dear Mr. McPeak

We appreciate the effort that has gone into developing this consultation paper and fully support the objectives of the IAESB's project to improve the consistency and clarity of its Standards.

We have reviewed Appendix A, the list of proposed editorial improvements to the suite of IESs, Framework 2015, and Glossary of Terms and Appendix B which illustrates how these editorial improvements have been implemented in each IES, Framework 2015 document, and the IAESB Glossary of Terms and endorse these proposed changes.

Very truly yours,



Chris Powell

Managing Director, Global Audit Talent  
Deloitte Touche Tohmatsu Limited

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