

IESBA Technical Director Mr. Ken Siong

By e-mail: kensiong@ethicsboard.org

8 December 2017

## Re: FSR – danske revisorer comments to the IESBA Exposure Draft *Proposed Revisions to the Code Pertaining to the Offering and Accepting of Inducements*

Dear Mr. Siong

The Ethics Committee of FSR - danske revisorer is pleased to comment on IESBA Exposure Draft Proposed Revisions to the Code Pertaining to the Offering and Accepting of Inducements Proposed Revisions Pertaining to Safeguards in the Code — Phase 2 and related conforming amendments.

We refer to the comments dated 8. December from Accountancy Europe.

Kind regards Lars Kiertzner Chief Consultant, State Authorized Public Accountant FSR – danske revisorer FSR – danske **revisorer** Kronprinsessegade 8 DK - 1306 København K

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