

IESBA Technical Director Mr. Ken Siong

By e-mail: kensiong@ethicsboard.org

24 May 2017

Re: FSR – danske revisorert: Consultation on Improving the Structure of the Code of Ethics for Professional Accountants—Phase 2

Dear Mr. Siong

The Ethics Committee of FSR - danske revisorer is pleased to comment on the IESBA Improving the Structure of the Code of Ethics for Professional Accountants—Phase 2.

We refer to the comments dated 22. May 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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