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25 April 2017

Mr. Ken Siong
IESBA Technical Director
International Ethics Standards Board for Accountants
545 Fifth Avenue, 14th Floor
New York, New York 10017 USA

Re: Proposal to Clarify the Applicability of Extant Part C to Professional Accountants in Public Practice

Dear Mr. Siong,

BDO International Limited¹ (BDO) is pleased to have the opportunity to comment on the International Ethics Standards Board for Accountants' (IESBA or Board) January 2017 Proposal to Clarify the Applicability of Extant Part C to Professional Accountants in Public Practice. Overall, we are supportive of the proposed changes to the Code, and believe they will help to address stakeholder concerns.

The following are our responses to the request for specific comments posed in the Explanatory Memorandum.

Request for Specific Comments

1. Do respondents agree with:

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

If not, why not?

We agree with the proposed applicability of these paragraphs as well as with the proposed location of those paragraphs in Sections 120 and 300 of the proposed restructured Code.

¹ BDO International Limited is a UK company limited by guarantee. It is the governing entity of the international BDO network of independent member firms ('the BDO network'). Service provision within the BDO network is coordinated by Brussels Worldwide Services BVBA, a limited liability company incorporated in Belgium with its statutory seat in Brussels. Each of BDO International Limited, Brussels Worldwide Services BVBA and the member firms is a separate legal entity and has no liability for another such entity's acts or omissions. Nothing in the arrangements or rules of the BDO network shall constitute or imply an agency relationship or a partnership between BDO International Limited, Brussels Worldwide Services BVBA and/or the member firms of the BDO network. BDO is the brand name for the BDO network and for each of the BDO member firms.

We appreciate the opportunity to comment on the Exposure Draft and hope that our comments and suggestions will be helpful to you in your deliberations.

Please contact me should you wish to discuss any of these comments.

Yours sincerely,
BDO International Limited

Chris Smith
Global Head of Audit and Accounting