

March 10, 2017

Lisa A. Snyder, Director  
AICPA Professional Ethics Division  
lsnyder@aicpa.org

RE: PEEC Exposure Draft: *Revised Definitions of Client and Attest Client as well as Related Definitions, Interpretations, and Other Guidance*


Dear Ms. Snyder:

One of the expressed goals of the Texas Society of Certified Public Accountants (TSCPA) is to speak on behalf of its members when such action is in the best interest of its members and serves the cause of Certified Public Accountants in Texas, as well as the public interest. The TSCPA has established a Professional Standards Committee (PSC) to represent those interests on accounting and auditing matters. The views expressed herein are written on behalf of the PSC, which has been authorized by the TSCPA Board of Directors to submit comments on matters of interest to the committee membership. The views expressed in this letter have not been approved by the TSCPA Board of Directors or Executive Board and, therefore, should not be construed as representing the views or policy of the TSCPA. We appreciate the opportunity to provide input into your deliberations on the above-referenced Exposure Draft (ED).

Our committee is basically in agreement with the issues addressed in the above referenced. We believe the guidance in this ED was well thought out and the examples were both clearly presented and relevant to the concepts being addressed. Also, regarding the issue surrounding the "Integrity and Objectivity Rule," we truly believe this requirement should be included in the definition as applied.

Thank you for providing us with the opportunity to respond to this ED.

Sincerely,



Jerilyn K. Barthel, CPA  
Chair, Professional Standards Committee