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Lisa A Snyder
Director of the Professional Ethics Division
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Thank you for the opportunity to comment on the Exposure Draft, dated November 26, 2013, Proposed Revised and New Interpretations. The comments and suggestions of the Professional Conduct Committee of the California Society of CPAs are as follows:

--The Committee feels that an additional example could be inserted (top of page 8) as follows: *"Providing an attest report for a client while concurrently maintaining the books and records of a related entity with overlapping members of the Boards of Directors."*

-- Page 10 -- Disclosure of a Conflict of Interest and Consent -- The Committee feels the word "written" should be inserted at the end of the second line of this paragraph (to read "... obtain their written consent ...") and in the last sentence of that paragraph (to read "... and obtain written consent even ...").

-- The first sentence of the last paragraph on page 13 -- The Committee suggests the words "is encouraged to document" be replaced with "should document".

We commend the Committee on their efforts and diligence on behalf of all CPAs and appreciate the opportunity to respond.

Sincerely,

A handwritten signature in black ink, appearing to read "Dennis A Young".

Dennis A Young, Chair
Professional Conduct Committee