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External Reporting Board
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Our ref KPMG submission -
Proposed Revisions to
Clarify the Applicability of
Provisions in Part C of the
Extant Code to Professional
Accountants in Public
Practice.docx

24 March 2017

Dear Sir

Proposed Revisions to Clarify the Applicability of Provisions in Part C of the Extant Code to Professional Accountants in Public Practice

KPMG welcomes the opportunity to provide comments on the consultation paper issued in January. We have reviewed that paper, and our comments are set out below.

- 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 both the applicability paragraphs and the proposed location in the code.

Yours faithfully



Darby A Healey
Partner