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Ken Siong
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International Ethics Standards Board for Accountants
545 Fifth Avenue, 14th Floor
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To the members of the International Ethics Standards Board for Accountants:

Grant Thornton International Ltd. (Grant Thornton) appreciates the opportunity to comment on the January 2017, Exposure Draft (ED) Proposed Revisions to Clarify the Applicability of Provisions in Part C of the Extant Code to Professional Accountants in Public Practice, approved for publication by the International Ethics Standards Board for Accountants (the IESBA or the Board).

Grant Thornton is a non-practicing, non-trading international umbrella organization and does not deliver services in its own name. Representative Grant Thornton member firms have contributed to and collaborated on this comment letter with the public interest as their overriding concern.

Grant Thornton International is supportive of the proposed applicability of the paragraphs in Part C to professional accountants in public practice and the proposed location of the paragraphs in Sections 120 and 300 of the proposed restructured Code.

We believe the Board's proposals will enable IFAC in its mission to serve the public interest and allow the Board to achieve its objective of strengthening the IESBA Code (the Code) by continuing to set high quality standards that will enhance the profession.

Grant Thornton would like to thank the IESBA for this opportunity to comment. As always we welcome an opportunity to meet with representatives of the IESBA to discuss these matters further. If you have any questions, please contact Gina Maldonado-Rodek at gina.maldonado-rodek@gti.gt.com.

Sincerely,



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