

IESBA Technical Director  
Mr. Ken Siong

By e-mail: [kensiong@ethicsboard.org](mailto:kensiong@ethicsboard.org)

25 April 2017

**Re: FSR – danske revisorer comments on the IESBA Proposed Revisions  
Pertaining to Safeguards in the Code – Phase 2 and Related Conforming  
Amendments**

Dear Mr. Siong

The Ethics Committee of FSR - danske revisorer is pleased to comment on the IESBA Proposed Revisions Pertaining to Safeguards in the Code – Phase 2 and related conforming amendments.

We refer to the comments dated 21. April from Accountancy Europe.

Kind regards  
Lars Kiertzner  
Chief Consultant, State Authorized Public Accountant  
FSR – danske revisorer

FSR – danske revisorer  
Kronprinsessegade 8  
DK - 1306 København K

Telefon +45 3393 9191  
fsr@fsr.dk  
www.fsr.dk

CVR. 55 09 72 16  
Danske Bank  
Reg. 4183  
Konto nr. 2500102295