

IESBA Technical Director
Mr. Ken Siong

By e-mail: kensiong@ethicsboard.org

25. July 2017

**Re: FSR – danske revisorer: Proposed Application Material Relating to:
(a) Professional Skepticism –Linkage with the Fundamental Principles;
and (b) Professional Judgment – Emphasis on Understanding Facts and
Circumstances**

Dear Mr. Siong

The Ethics Committee of FSR - danske revisorer is pleased to comment on the IESBA Proposed Application Material Relating to: (a) Professional Skepticism – Linkage with the Fundamental Principles; and (b) Professional Judgment – Emphasis on Understanding Facts and Circumstances.

We refer to the comments dated 13. July from Accountancy Europe.

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

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