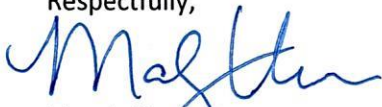


December 8, 2020

Dear Toni Lee-Andrews, Director and Professional Ethics Executive Committee,

In regards to the proposed interpretations exposure draft the North Dakota Board of Accountancy has no comments, at this time, on any of the revisions. Thank you for the opportunity to make comment.

Respectfully,



Mandy Harlow

North Dakota Board of Accountancy Executive Director

