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December 17, 2021

Brian S. Lynch
Chair-Professional Ethics Executive Committee

Via e-mail at ethics-exposedraft@aicpa.org

Re: Exposure draft: Accounting Standards Implementation Services

Dear Mr. Lynch:

Carr, Riggs, & Ingram, LLC (CRI) is pleased to provide these comments to the AICPA Professional Ethics Executive Committee on the proposed interpretation, *Accounting Standards Implementation*. We offer the following comments to the specific questions raised in the exposure draft.

We agree that this new interpretation will further foster understanding and, therefore, compliance with the independence requirements. Though the extant guidance should arguably lead members to the same conclusions regarding independence they would reach using this interpretation, this interpretation provides further clarity. The detailed examples in paragraph .02 are very helpful.

As for the effective date, we believe the 90 day delay provides sufficient time to gain an understanding of and to implement this new interpretation.

Thank you for the opportunity to comment on this exposure draft. If you have any questions regarding the comments in this letter, please contact Dr. Steve Grice at 334-434-9473.

Very truly yours,

Carr, Riggs & Ingram, L.L.C.