



October 29, 2021

Ms. Toni Lee-Andrews
Ethics Team
AICPA
220 Leigh Farm Road
Durham, NC 27707

Re: PEEC Exposure Draft: Accounting Standards Implementation Services

Dear Ms. Lee-Andrews:

One of the objectives that the Council of the American Institute of Certified Public Accountants (AICPA) established for the PCPS Executive Committee is to speak on behalf of local and regional firms and represent those firms' interests on professional issues in keeping with the public interest, primarily through the Technical Issues Committee (TIC). This communication is in accordance with that objective.

TIC supports PEEC providing the additional guidance on how independence could be affected when assisting an attest client with implementing new or existing accounting standards as we believe it will provide clarity for many practitioners and result in an increase in compliance with independence requirements. Further, TIC believes that the proposed effective date is appropriate for this guidance.

TIC appreciates the opportunity to present these comments on behalf of PCPS Member firms. We would be pleased to discuss our comments with you at your convenience.

Sincerely,

Bryan Bodnar

Chair, On Behalf of the PCPS Technical Issues Committee