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December 20, 2021

Professional Ethics Executive Committee
American Institute of Certified Public Accountants (AICPA)
220 Leigh Farm Road
Durham, NC 27707

Via email: Ethics-ExposureDraft@aicpa.org

Re: Comments on Exposure Draft, "Unpaid Fees," AICPA Professional Ethics Division, September 20, 2021

Dear Committee Members:

CliftonLarsonAllen LLP (CLA) appreciates the opportunity to comment on the September 20, 2021, AICPA Professional Ethics Executive Committee (PEEC) Exposure Draft (ED), which revises the Ethics Interpretation (ET), "Unpaid Fees" (ET section 1.230.010). We understand that the purpose of the proposed interpretation is to make the guidance more principles-based (which will make it more applicable to current situations and align it better with the guidance of other standard setters).

General Comments

CLA supports the proposal.

* * *

CLA appreciates the opportunity to review and offer our comments on the proposed interpretations.

Respectfully submitted,

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP



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