



441 G St. N.W.
Washington, DC 2054

November 8, 2013

Ms. Lisa A. Snyder, Director
Professional Ethics Division
American Institute of Certified Public Accountants
1211 Avenue of the Americas
New York, New York 10036-8775

Subject: AICPA Professional Ethics Executive Committee (PEEC) September 2013
Exposure Draft entitled *Proposed Definition of Those Charged with Governance*.

We agree with the language for the definition as proposed in the above indicated exposure draft.

Thank you for considering our view. We appreciate the PEEC's efforts to obtain a wide range of perspectives on important matters relating to professional ethics in the accountability community.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'James R. Dalkin', with a stylized flourish at the end.

James R. Dalkin
Director
Financial Management and Assurance