

August 4, 2016

American Institute of Certified Public Accountants
1211 Avenue of the Americas, New York, NY 10036-8775
Via email to uaaexposuredrafts@aicpa.org

National Association of State Boards of Accountancy
150 4th Avenue North
Nashville, TN 37219-2417
Via email to lhaberman@nasba.org

RE: Response to UAA Exposure Draft: Amendments to UAA Section 6 Recognition
Of Foreign Professionals and UAA Model Rules Article 5 Changes for Examination

Dear AICPA & NASBA Representatives:

The Texas Society of Certified Public Accountants (TSCPA) is a nonprofit voluntary professional organization representing 27,000 members. One of the expressed goals of TSCPA is to speak on behalf of its members when such action is in the best interest of its constituency and serves the cause of CPAs in Texas, as well as the public interest. TSCPA has established a Legislative Advisory Committee (LAC) to represent those interests on matters related to state legislation, especially those matters that deal with the Public Accountancy Act or other state laws affecting CPAs in Texas. LAC is charged to review bills and legislative proposals which have relevance to the accounting profession.

LAC has been authorized by TSCPA's Board of Directors to submit comments on such matters to pertinent parties. The views expressed herein have not been approved by the Board of Directors or Executive Board and, therefore, should not be construed as representing the views or policies of TSCPA.

LAC has reviewed the subject exposure draft and is in general agreement with the proposed changes in the UAA and the rules. We believe the changes will improve international credentialing and the administration of the CPA examination.

Sincerely,

Leroy Bolt, CPA
Chair, Legislative Advisory Committee
Texas Society of Certified Public Accountants