

May14, 2015

Lisa A. Snyder  
Director of the Professional Ethics Division  
AICPA  
1211 Avenue of the Americas  
New York, NY 10036

By email: [lsnyder@aicpa.org](mailto:lsnyder@aicpa.org)

**Re: Exposure Draft: Affiliate, Proposed Revised Definition, AICPA Professional Ethics Division**

Dear Ms. Snyder:

The New York State Society of Certified Public Accountants (NYSSCPA), representing more than 28,000 CPAs in public practice, business, government and education, welcomes the opportunity to comment on the above captioned exposure draft.

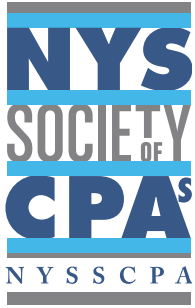
The NYSSCPA's Professional Ethics Committee deliberated the exposure draft and prepared the attached comments. If you would like additional discussion with us, please contact Jack M. Carr, Chair of the Professional Ethics Committee at (585) 272-9870, or Ernest J. Markezin, NYSSCPA staff, at (212) 719-8303.

Sincerely,

A handwritten signature in black ink that reads "S. M. Adair". The signature is written over a faint, light blue watermark of the NYSSCPA logo.

Scott M. Adair  
President

Attachment



**NEW YORK STATE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS**

**COMMENTS ON**

**EXPOSURE DRAFT: AFFILIATE, PROPOSED REVISED DEFINITION, AICPA  
PROFESSIONAL ETHICS DIVISION**

**May 14, 2015**

**Principal Drafters**

**Elliot L. Hendler  
Renee Rampulla**

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### **NYSSCPA Staff**

Ernest J. Markezin  
William R. Lalli

**New York State Society of Certified Public Accountants**

**Comments on**

**Exposure Draft: Affiliate, Proposed Revised Definition, AICPA Professional Ethics Division**

The New York State Society of Certified Public Accountants (NYSSCPA) appreciates the opportunity to provide commentary on the Professional Ethics Executive Committee (PEEC) proposed revision to the definition of an *affiliate*, in the American Institute of Certified Public Accountants Code of Professional Conduct.

The NYSSCPA commends the PEEC's efforts to provide guidance on how to treat multiemployer employee benefit plans under the definition of an affiliate.

The NYSSCPA agrees with the PEEC that only those entities that participate in the board of trustees of a multiemployer plan could potentially have significant influence over the plan and also agrees with the list of factors that would give rise to significant influence.

The NYSSCPA does not believe that a delayed effective date for transition purposes is necessary.