From : NBA

Date : December 11, 2017 at 2:22:48 PM GMT+2

To : Mr. Ken Siong

Subject : IESBA ED Proposed Revisions to the Code Pertaining to the Offering

and Accepting of Inducements

Dear mr. Siong, dear Ken,

Due to technical reasons we were not able to respond last week. The NBA endorses the comments made by Accountancy Europe (December 8th 2017) and doesn't have any additional comments.

Kind regards,

Friederike

Mrs. mr. Friederike T.E. Boersma-Bolkestein

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