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**From:** Kristen Wydell <Kristen.Wydell@charteredaccountantsanz.com>  
**Sent:** Monday, 8 February 2021 2:55 PM  
**To:** Channa Wijesinghe <channa.wijesinghe@apesb.org.au>  
**Cc:** Simon Grant <Simon.Grant@charteredaccountantsanz.com>  
**Subject:** RE: Role and mindset ED

Channa

We haven't any comments to this ED. I am linking our response to the IESBA ED. The points raised are not such that I would want to see diversion from the IESBA code but they might be good to include as you draft basis for conclusion or other documents. <https://www.ifac.org/system/files/publications/exposure-drafts/comments/CAANZSubmissiononRoleandMindsetED.pdf>

Kristen

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