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January 30, 2023

Willie B. Sims Jr., CPA, Chair Continuing Professional Education Committee National Association of State Boards of Accountancy 150 Fourth Avenue North, Suite 700 Nashville, TN 37219

RE: AICPA and NASBA Exposure Draft Regarding the Statement on Standards for Continuing Professional Education Programs and the NASBA Fields of Study Document

Dear Mr. Sims:

On behalf of the California Board of Accountancy (CBA), I am pleased to submit a statement of support on the American Institute of Certified Public Accountants and National Association of State Boards of Accountancy's Exposure Draft on the Statement on Standards for Continuing Professional Education Programs (Standards) and the Fields of Study document that pertain to education requirements for those wishing to maintain an active Certified Public Accountant (CPA) license.

The CBA reviewed the proposed changes at its January 26-27, 2023 meeting and have no specific comments. The CBA supports the enhancements to the Standards and the Fields of Study document that assist the CBA in meeting our consumer protection mission by ensuring licensees are maintaining a currency of knowledge when practicing public accountancy.

The CBA looks forward to monitoring the changes proposed by this Exposure Draft and may make comments on any future versions submitted for public comment.

Sincerely,

Katrina L. Salazar, CPA

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President

c: Members, California Board of Accountancy Dominic Franzella, Acting Executive Officer