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May 25, 2011

Lisa A. Snyder, Director
AICPA Professional Ethics Division
Via email lsnyder@aicpa.org

Re: Exposure Draft
Omnibus Proposal
AICPA Professional Ethics Division
Interpretations and Rulings

Dear Lisa:

The Accounting Principles and Auditing Standards Committee (the AP&AS Committee) of the California Society of Certified Public Accountants (CalCPA) is pleased to provide our comments to the AICPA Professional Ethics Division on this omnibus proposal.

The AP&AS Committee is the senior technical committee of CalCPA. CalCPA has approximately 35,000 members. The Committee is composed of 50 members, of whom 67 percent are from local or regional firms, 23 percent are sole practitioners in public practice, 5 percent are in industry and 5 percent are in academia.

We understand that CalCPA's Professional Conduct Committee has submitted comments to you regarding the entire omnibus proposal. As the technical accounting and auditing committee of CalCPA, We have chosen to comment only on the **Proposed Revisions to Interpretation 101-3, "Performance of Nonattest Services," Under Rule 101, Independence, pages 41-48.**

We are in substantial agreement with the clarifications provided and welcome the changes as proposed.

We thank the Professional Ethics Division for the opportunity to comment on the omnibus proposal. We would be glad to discuss our opinions with you should you have any questions or require any additional information.

Very truly yours,

A handwritten signature in black ink that reads "Howard Sibel". The signature is written in a cursive, flowing style.

Howard Sibelman, Chair
Accounting Principles and Auditing Standards Committee
California Society of Certified Public Accountants