

January 30, 2023

Brad Coffey, CPA
Technical Manager-Peer Review
AICPA Peer Review Program
American Institute of Certified Public Accountants
220 Leigh Farm Road
Durham, NC 27707-8110
PR_expdraft@aicpa.org

Re: Exposure Draft

Dear Mr. Coffey,

The views expressed herein are written on behalf of the Peer Review Committee (PRC) of the Texas Society of Certified Public Accountants (TXCPA). The PRC has been authorized by the Texas Society of CPAs' Board of Directors to submit comments on matters of interest to the membership. The views expressed in this document have not been approved by the Texas Society of CPAs' Board of Directors or Executive Board and, therefore, should not be construed as representing the views or policy of the Texas Society of CPAs. Please find our responses below to the above-referenced exposure draft.

Overall, the PRC is supportive of the Board's proposal to update existing Statements on Standards for Performing and Reporting on Peer Reviews.

We appreciate the opportunity to provide feedback into the standards-setting process.

Sincerely,



Timothy S. Pike, CPA
Chair, Peer Review Committee
Texas Society of Certified Public Accountants