



2 February 2018

The Chairman  
Accounting Professional & Ethical Standards Board  
Level 7, 600 Bourke Street  
MELBOURNE VIC 3000  
AUSTRALIA

CPA Australia Ltd  
ABN 64 008 392 452

Level 20, 28 Freshwater Place  
Southbank VIC 3006  
Australia

GPO Box 2820  
Melbourne VIC 3001  
Australia

Phone +613 9606 9606

Freecall (Aust) 1300 737 373

Website [cpaaustralia.com.au](http://cpaaustralia.com.au)

Online: [www.apesb.org.au](http://www.apesb.org.au)

Dear Nicola

## Exposure Draft 04-17 Proposed Standard: APES 225 Valuation Services

CPA Australia welcomes the opportunity to respond to the above Exposure Draft and we make this submission on behalf of our members and in the broader public interest.

CPA Australia is supportive of the proposed amendments to the standard APES 225 Valuation Services in ED 04-17, which appropriately addresses matters raised by stakeholders in the annual review of APES 225.

If you require further information on our views expressed in this submission, please contact Claire Grayston, CPA Australia by email at [claire.grayston@cpaaustralia.com.au](mailto:claire.grayston@cpaaustralia.com.au) or on +61 3 9606 5183.

Yours sincerely

A handwritten signature in black ink, consisting of a large, stylized 'S' followed by a long horizontal line that tapers to the right.

Stuart Dignam  
General Manager - Policy & Corporate Affairs