Date: October 6, 2009
To: American Accounting Association Membership
From: American Accounting Association Special Task Force

Recently the American Institute of Certified Public Accountants (AICPA) Professional Ethics Executive Committee issued an Exposure Draft entitled *Proposed Revision to Ethics Ruling No. 2 Regarding Distribution of Client Information*. The revised ruling and attendant new definition (client confidential information) appears to severely limit the availability of data for auditing research by independent scholars.

The American Accounting Association (AAA) convened a Task Force to respond to the proposed revisions. Please see the AAA Resource Page located on the Home Page of the AAA for documents prepared by the Task Force and other responses from various AAA members and groups. A copy of the AICPA Exposure Draft may be found at: www.aicpa.org under Professional Resources.

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*Note:* This comment was developed by the Task Force and does not represent an official position of the American Accounting Association.

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