



Deloitte LLP  
30 Rockefeller Center  
New York, New York  
USA

[www.deloitte.com](http://www.deloitte.com)

November 24, 2014

Commodity Futures Trading Commission  
Attn: Christopher Kirkpatrick, Secretary  
Three Lafayette Center  
1155 21<sup>st</sup> Street, N.W.  
Washington, D.C. 20581

**Re: *Proceedings before the Commodity Futures Trading Commission; Rules Relating to Suspension or Disbarment from Appearance and Practice*, RIN 3038-AE21**

Dear Secretary Kirkpatrick:

Deloitte LLP (“Deloitte”) is pleased to respond to the request for comments from the Commodity Futures Trading Commission (the “CFTC”) on its Proposed Rule: *Proceedings before the Commodity Futures Trading Commission; Rules Relating to Suspension or Disbarment from Appearance and Practice* (the “proposal”), RIN 3038-AE21 (as published in the Federal Register on October 23, 2014).

Deloitte supports the CFTC’s proposal, which we agree is consistent with existing professional standards for accountants. We welcome the clarification of the “unethical or improper professional conduct” standard in Section 14.8 of the CFTC’s regulations. We believe that the CFTC’s proposal would provide reasonable standards that apply to accountants practicing before it, which are consistent with notions of fundamental fairness. We also support the CFTC’s decision to seek regulatory consistency by adopting a definition that is identical to the definition provided under Rule 102(e) of the Rules of Practice of the U.S. Securities and Exchange Commission.

Deloitte appreciates the opportunity to provide our perspective. If you have any questions or would like to discuss our comments further, please contact Christopher Donovan at 212-436-4478.

Very truly yours,

Deloitte LLP

cc: Timothy Massad, Chairman  
Sharon Bowen, Commissioner  
J. Christopher Giancarlo, Commissioner  
Mark Wetjen, Commissioner