

26 February 2010

**BY HAND AND BY FAX**  
**FAX NO.:2865 6776**

The Register  
Hong Kong Institute of Certified Public Accountants  
37/F Wu Chung House  
213 Queen's road East  
Wanchai  
Hong Kong

Dear Sir,

**Re: Invitation to comment - Consultation paper on proposed changes to auditing practices**

Ernst & Young is pleased to respond to the above request of the Hong Kong Institute of Certified Public Accountants relating to the proposed changes to auditing practices.

We have no specific comments on the above captioned consultation paper and are broadly in support of the proposals.

Should you wish to discuss this letter further, please do not hesitate to contact  
Partner in our Professional Practice Department

a

Yours faithfully,

*Ernst & Young*

2010 MAR -1 AM 11:04

RECEIVED  
HKICPA

024402