



THE  
**LAW SOCIETY**  
 OF HONG KONG  
 香 港 律 師 會

**110<sup>th</sup>**  
 ANNIVERSARY

3/F WING ON HOUSE · 71 DES VOEUX ROAD  
 CENTRAL · HONG KONG DX-009100 Central 1  
 香港中環德輔道中71號  
 永安集團大廈3字樓

TELEPHONE (電話) : (852) 2846 0500  
 FACSIMILE (傳真) : (852) 2845 0387  
 E-MAIL (電子郵件) : sg@hklawsoc.org.hk  
 WEBSITE (網頁) : www.hklawsoc.org.hk

Our Ref : COM  
 Your Ref : C/EC  
 Direct Line :

BY POST

President  
 會長

Thomas S.T. So  
 蘇紹聰

Vice-Presidents  
 副會長

Melissa K. Pang  
 彭韻儀  
 Amirali B. Nasir  
 黎雅明

Council Members  
 理事

Stephen W.S. Hung  
 熊運信  
 Huen Wong  
 王桂燦  
 Michael J. Lintern-Smith  
 史密夫  
 Billy W.Y. Ma  
 馬華潤  
 Cecilia K.W. Wong  
 黃吳潔華  
 Brian W. Gilchrist  
 喬柏仁  
 Denis Brock  
 白樂德  
 Nick Chan  
 陳曉峰  
 Bonita B.Y. Chan  
 陳寶儀  
 Mark Daly  
 帝理邁  
 C. M. Chan  
 陳澤銘  
 Serina K.S. Chan  
 陳潔心  
 Warren A. Ganesh  
 莊偉倫  
 Simon C. Lai  
 黎壽昌  
 Roden A.L. Tong  
 湯文龍  
 Robert C. Rhola  
 Jonathan Ross  
 羅彰南

9 June 2017

Ms. Christina Ng,  
 Director, Standard Setting,  
 Hong Kong Institute of  
 Certified Public Accountants,  
 37<sup>th</sup> Floor, Wu Chung House,  
 213 Queen's Road East,  
 Wanchai, Hong Kong

Dear Christina,

**Invitation to Comment on IESBA Exposure Draft  
 Proposed Application Material Relating to:**

- (a) Professional Skepticism – Linkage with Fundamental Principles; and
- (b) Professional Judgement – Emphasis on Understanding Facts and Circumstances

Thank you for writing to the President on the captioned matter on 17 May 2017.

I regret that the subject matter under consultation falls outside the terms of reference of the relevant committees of the Law Society.

If we could be of assistance in other matters, please let me know.

Yours sincerely,

Secretary General  
 秘書長  
 Heidi K.P. Chu  
 朱潔冰

Kenneth Fok  
 Director of Practitioners Affairs

Deputy Secretary General  
 副秘書長  
 Christine W.S. Chu  
 朱穎雪

P.4

3237903

