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覆函請註明本處檔號

In reply please quote this ref. INS/TEC/13/11/ Pt XIX

23 June 2017

來函檔號 Your ref.

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Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

(Attn: Ms Christina Ng, Director, Standard Setting)

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HKICPA
17 JUL 11 11:38

Dear Ms Ng,

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

I refer to your letter of 17 May 2017 inviting us to comment on the captioned consultation document.

We have carefully studied it and have no further comments.

Thank you for giving us the opportunity to comment on the consultation document.

Yours sincerely,

(Tony Chan)
for Commissioner of Insurance

[(P)D/I-10078_HKICPA]