



Room 525, 5/F., Prince's Building, Central, Hong Kong
Telephone: 2521 1160, 2521 1169 Facsimile: 2868 5035
Email: info@hkab.org.hk Web: www.hkab.org.hk

香港中環太子大廈5樓525室
電話：2521 1160, 2521 1169 圖文傳真：2868 5035
電郵：info@hkab.org.hk 網址：www.hkab.org.hk

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By email: commentletters@hkcipa.org.hk and by post

Mr. Chris Joy
Executive Director
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East, Wanchai
Hong Kong

Dear Chris

IESBA Exposure Draft on Proposed Revisions Pertaining to Safeguards in the Code – Phase 1

Thank you for your letter dated 12 January 2016 inviting our comments on IESBA Exposure Draft on Proposed Revisions Pertaining to Safeguards in the Code – Phase 1 (Exposure Draft).

The Hong Kong Association of Banks does not wish to raise any comments on the Exposure Draft at this time. This is without prejudice to the position of any individual member.

For any question, please contact Ms Emily Ngan of the Secretariat at 2526 6080.

Yours sincerely

Doris Ma
Secretary

Chairman Standard Chartered Bank (Hong Kong) Ltd
Vice Chairman Bank of China (Hong Kong) Ltd
The Hongkong and Shanghai Banking Corporation Ltd
Secretary Doris Ma

主席 渣打銀行（香港）有限公司
副主席 中國銀行（香港）有限公司
香港上海滙豐銀行有限公司
秘書 馬卓筠