

香港特別行政區政府  
財經事務及庫務局  
財經事務科  
香港金鐘添美道二號  
政府總部二十四樓



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FINANCIAL SERVICES BRANCH  
FINANCIAL SERVICES AND  
THE TREASURY BUREAU  
GOVERNMENT OF THE HONG KONG  
SPECIAL ADMINISTRATIVE REGION  
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本函檔號 OUR REF.: C10/1 (2014) Pt 24  
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1166

11 June 2014

Mr Simon Riley  
Acting Director, Standard Setting  
Hong Kong Institute of Certified Public Accountants  
37/F, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

Dear Mr Riley,

**Invitation to Comment on  
IFAC's International Ethics Standards Board for Accountants (IESBA)  
Exposure Draft on Proposed Changes to Certain Provisions  
of the Code Addressing Non-assurance Services for Audit Clients**

I refer to your letter dated 9 June 2014.

We welcome HKICPA's efforts in launching local consultation and in reflecting views to IFAC. We understand that it is your established practice to consult all relevant stakeholders and regulators on such exposure drafts.

We trust that whatever decision is made by IFAC, you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments.

Yours sincerely,

(Miss Joey Lee)

for Secretary for Financial Services and the Treasury