



THE
LAW SOCIETY
OF HONG KONG
香港律師會

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
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Direct Line : C/EC

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17 June 2014

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

Dear Mr. Riley,

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

Thank you for your letter dated 9 June 2014 and your invitation to comment on the
above Draft.

It is noted that the said Draft involves technical aspects of accounting practice
which our Committees consider that it would not be appropriate for us to comment
Nevertheless, the effort taken by you in this matter is much appreciated.

Yours sincerely,

Edwin Lee
Assistant Director, Practitioners Affairs

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