

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
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FINANCIAL SERVICES AND
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來函檔號 YOUR REF.: C/EC

9 December 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) Consultation Paper on Improving the
Structure of the Code of Ethics for Professional Accountants**

I refer to your letter dated 8 December 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,

A handwritten signature in black ink, appearing to be 'Joey Lee'.

(Miss Joey Lee)

for Secretary for Financial Services and the Treasury