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BY POST

President
會長

8 January 2015

Stephen W.S. Hung
熊運信

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

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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 and your invitation for comments on the above Consultation Paper.

It is noted that the said Consultation Paper involves technical aspects in relation to financial statements, which our Committees consider that they may not have the relevant expertise to comment. Nevertheless, the effort taken by you is much appreciated.

Yours sincerely,


Ivy Chow
Assistant Director of Practitioners Affairs

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