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15 January 2015

Hong Kong Institute of Certified Public Accountants  
37th Floor, Wu Chung House  
213 Queen's Road East  
Wanchai  
Hong Kong

(Attn : Mr. Simon Riley)

Dear Simon,

**Invitation to Comment**

I refer to your letters dated 8 December 2014.

From the insolvency perspective, we have no comments on the IFAC's International Ethics Standards Board for Accountants (IESBA) Consultation Paper on Improving the Structure of the Code of Ethics for Professional Accountants and IESBA Exposure Draft on Proposed Changes to Part C of the Code Addressing Presentation of Information and Pressure to Breach the Fundamental Principles.

Yours sincerely,

( Ms. Melody WONG )  
for Official Receiver