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覆函請註明本處檔號

In reply please quote this ref. INS/TEC/13/11/ Pt XV

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來函檔號 Your ref.

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

(Attn: Mr Simon Riley, Acting Director, Standard Setting Department)

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 the  
Long Association of Personnel with an Audit or Assurance Client**

I refer to your letter of 25 August 2014 inviting us to comment on the captioned consultation document.

We have carefully studied it and have no further comments.

Thank you for giving us the opportunity to comment on the consultation document.

Yours sincerely,

(Tony Chan)

for Commissioner of Insurance

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