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The DTC Association

(The Hong Kong Association of Restricted Licence Banks and Deposit-taking Companies)

存款公司公會 (香港有限牌照銀行及接受存款公司公會)

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Our Ref.: 20/00/00
Your Ref.: C/EC

14th March, 2016 (Mon)

Mr. Chris Joy
Executive Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House, 213 Queen's Road East
Wanchai Hong Kong
(Fax No. 02865-6776)

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HKICPA

Dear Mr Joy,

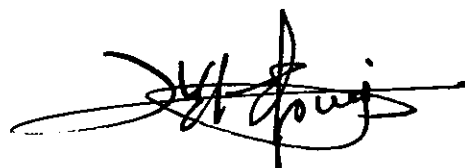
Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IESBA Exposure Draft
*Improving the Structure of the Code of Ethics
for Professional Accountants - Phase 1*

Thanks for your letter of 19th January, 2016 inviting us to comment on the captioned subject.

This is just to let you know that our Association members have not made any comments on the subject.

Looking forward to future discussions with you on further issues.

Yours Sincerely



Pui-Chong LUND
Association Secretary