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G.P.O. BOX 132, HONG KONG.

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File No.:

HQ 502/141 Pt 27

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Dear Mr. Riley,

**Re: IFAC's International Ethics Standards Board for Accountants (IESBA)
Exposure Draft on Proposed Changes to Part C of the Code Addressing
Presentation of Information and Pressure to Breach the Fundamental Principles**

I refer to HKICPA's letter of 8 December 2014 inviting for comments on the above IESBA Exposure Draft.

Professional Accountants in Business (PAIBs) play an important role in the financial reporting supply chain. I welcome the strengthening of the Code to promote ethical behavior by PAIBs. I also support the enhanced guidance proposed in the Exposure Draft which could help PAIBs discharge their responsibility to produce financial reports for faithful representations of the economics of transactions and face the pressure to breach fundamental ethical principles.

I appreciate the opportunity to comment on the Exposure Draft.

Yours faithfully,

(WU LAM Choi-wah)

for Commissioner of Inland Revenue