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18 February 2021

Mr. Chris Joy,
Executive Director, Standard and Regulation,
Hong Kong Institute of
Certified Public Accountants,
37th Floor, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong

Dear Chris,

Invitation to Comment on International Ethics Standards Board for Accountants (IESBA) Exposure Draft Proposed Revisions to the Definitions of Listed Entity and Public Interest Entity in the Code

Thank you for writing to the President on the captioned matter on 9 February 2021.

As for the subject matter under consultation, I regret that it falls outside the terms of reference of the relevant committees of the Law Society.

If we could be of assistance in other matters, please let me know.

Yours sincerely,

Eileen Tam
Assistant Director, Practitioners Affairs

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