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香港律師會

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24 November 2022

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

Dear Sirs,

**Invitation to Comment on the IAASB Exposure Draft
Proposed International Standard on Auditing (ISA) 500 (Revised), Audit
Evidence and Proposed Conforming and Consequential Amendments to Other
ISAs**

Thank you for your email on 28 October 2022.

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

P10

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