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 香 港 律 師 會

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23 October 2017

Ms. Christina Ng,
 Director, Standard Setting,
 Hong Kong Institute of
 Certified Public Accountants,
 37th Floor, Wu Chung House,
 213 Queen's Road East,
 Wanchai, Hong Kong

Dear Christina,

**Invitation to Comment on IESBA Exposure Draft
 Proposed Revisions to the Code Pertaining to the Offering and Accepting of
 Inducements**

Thank you for writing to the President on the captioned matter on 18 September 2017.

I regret that the subject matter under consultation 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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