



THE LAW SOCIETY OF HONG KONG 香港律師會

3/F WING ON HOUSE · 71 DES VOEUX ROAD CENTRAL · HONG KONG DX-009100 Central 1 香港中環德輔道中71號 永安集團大廈3字樓

TELEPHONE (電話): (852) 2846 0500 FACSIMILE (傳真): (852) 2845 0387 E-MAIL (電子郵件): sg@hklawsoc.org.hk WEBSITE (網頁): www.hklawsoc.org.hk

Our Ref : COM Your Ref : C/EC Direct Line :

President 會長 Stephen W.S. Hung 熊運信

Vice-Presidents 副會長 Thomas S.T. So 蘇紹聰 Melissa K. Pang 彭韻偉

Council Members 理事

- Dieter Yih 葉禮德 Junius K.Y. Ho 何君堯 Huen Wong 王桂壩 Peter C.L. Lo 羅志力 Michael J. Lintern-Smith 史密夫 Billy W.Y. Ma 馬華潤 Sylvia W.Y. Siu 蕭詠儀 Cecilia K.W. Wong 黃吳潔華 Kenneth S.Y. Ng 伍成業 Joseph C.W. Li 李超華 Amiral B. Nasir 黎雅明 Brian V. Gilchrist 喬柏仁 Gavin I. Nesbitt 倪廣恒 Denis Block 白樂德 Nick Chan 陳曉峰 Bonita B.Y. Chan 陳寶儀 Mark Daly 帝理蓮

COM C/EC 13 July 2015

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

Dear Mr. Joy,

Invitation to Comment on IESBA Exposure Draft Responding to Non-Compliance with Laws and Regulations

Thank you for your letter dated 23 June 2015 and your invitation for comments on the above Exposure Draft.

We appreciate your efforts in drawing up the Exposure Draft and seeking views on the Draft, but regret that our committee does not comment on papers of this nature.

Thank you for your attention.

Yours sincerely,

Kenneth Fok Director of Practitioners Affairs

Handwritten notes: 14/7, Eky.

BY POST

Secretary General 秘書長

Heidi K.P. Chu P.10 朱潔冰

Deputy Secretary General 副秘書長

Christine W.S. Chu 2179258 朱穎雪



2015 JUL 14 PM 12:41

RECEIVED HKSAR

