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8 January 2015

Mr. Simon Riley,
Acting Director, Standard Setting
Hong Kong Institute of
Certified Public Accountants,
37th Floor, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong

Dear Mr. Riley,

Invitation to Comment on 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 your letter dated 8 December 2014 and your invitation for comments on the above Exposure Draft.

It is noted that the said Exposure Draft involves technical aspects in relation to financial statements, which our Committees consider that they may not have the relevant expertise to comment. Nevertheless, the effort taken by you is much appreciated.

Yours sincerely,

Ivy Chow
Assistant Director of Practitioners Affairs

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