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8 November 2017

Our Ref: INS/TEC/13/11/ Pt XIX

By Post

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

Dear Ms Ng,

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

I refer to your letter of 18 September 2017 inviting us to comment on the captioned consultation document.

We have carefully studied it and have no further comments.

Thank you for giving us the opportunity to comment on the consultation document.

Yours sincerely,

Tony Chan

Associate Director

Policy and Development Division

Insurance Authority

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