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10 November 2017

Ms Christina Ng
Director, Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Hong Kong

Dear Ms Ng,

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

Thank you for your letter of 18 September 2017 inviting our comments on the International Ethics Standards Board for Accountants (IESBA) Exposure Draft ("the Exposure Draft") of Proposed Revisions to the Code of Ethics for Professional Accountants (the Code) Pertaining to the Offering and Accepting of Inducements.

We support the proposals in the Exposure Draft as they strengthen the provisions in the Code to assist professional accountants in better dealing with the offering and accepting of inducements while complying with the fundamental principles of professional ethics, in particular the principles of integrity, objectivity and professional behavior.

Yours sincerely,

(Ms Hildy Chan)
for Director of Audit