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覆函請註明本處檔號

In reply please quote this ref. INS/TEC/13/11/ Pt XVI

14 August 2015

來函檔號 Your ref.

電話 Tel. 2867 4617

Handwritten signature/initials

Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

(Attn: Mr Chris Joy, Executive Director)

Dear Mr Joy,

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

I refer to your letter of 23 June 2015 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)

for Commissioner of Insurance

2015 AUG 17 AM 10:11

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