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財經事務及庫務局
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來函檔號 YOUR REF.: C/EC

15 Febraury 2017

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

Dear Ms Ng,

Invitation to Comment on IESBA Exposure Drafts
Improving the Structure of the Code – Phase 2
Proposed Revisions Pertaining to Safeguards in the Code – Phase 2
Proposed Revisions to Clarify the Applicability of Provisions in Part C of
the Extant Code to Professional Accountants in Public Practice

I refer to your letter dated 13 February 2017.

We welcome HKICPA's efforts in launching local consultation on IESBA's Exposure Drafts. We understand that it is your established practice to consult all relevant stakeholders and regulators on such Exposure Drafts.

We trust that whatever decision is made by HKICPA, you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Ming Chan', written over a vertical line.

(Ming Chan)

for Secretary for Financial Services and the Treasury