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

(Attn: Mr Simon Riley, Acting Director, Standard Setting Department)

Dear Mr Riley,

**Invitation to Comment on IFAC's International Ethics Standards
Board for Accountants (IESBA) Consultation Paper on
Improving the Structure of the Code of Ethics
for Professional Accountants**

I refer to your letter of 8 December 2014 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

[(P)D/t-10050_HKICPA]