



THE
LAW SOCIETY
OF HONG KONG
香港律師會

0801

3/F WING ON HOUSE · 71 DES VOEUX ROAD
CENTRAL · HONG KONG DX-009100 Central 1
香港中環德輔道中71號
永安集團大廈3字樓

TELEPHONE (電話) : (852) 2846 0500
FACSIMILE (傳真) : (852) 2845 0387
E-MAIL (電子郵件) : sg@hklawsoc.org.hk
WEBSITE (網頁) : www.hklawsoc.org.hk

Our Ref : COM
Your Ref : C/EC
Direct Line :

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BY POST

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Stephen W.S. Hung
熊運信

3 February 2016

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彭韻傳

Mr. Chris Joy,
Executive Director,
Hong Kong Institute of
Certified Public Accountants,
37th Floor, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong

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Dear Chris,

Chris

**Invitation to Comment on IESBA Exposure Draft
Improving the Structure of the Code of Ethics for Professional Accountants –
Phase 1**

Thank you for writing to the President on the captioned matter on 19 January 2016.

I have sought internal views and regret that the subject matter under consultation falls outside the terms of reference of the relevant committees of the Law Society.

If we could be of assistance in other matters, please let me know.

Yours sincerely,

[Signature]

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