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14/6
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覆函請註明本處檔號

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

14 March 2016

來函檔號 Your ref.

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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 Chris Joy, Executive Director)

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2016 MAR 15 AM 10:40
HKICPA

Dear Mr Joy,

**Invitation to Comment on IFAC's International Ethics Standards Board
for Accountants (IESBA) Exposure Draft on Improving the Structure of the
Code of Ethics for Professional Accountants – Phase 1**

I refer to your letter of 19 January 2016 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/I-10070_HKICPA]