



THE
LAW SOCIETY
OF HONG KONG
香港律師會

110th
ANNIVERSARY

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 :
Direct Line : C/EC

BY POST

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Thomas S.T. So
蘇紹聰

28 February 2017

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Melissa K. Pang
彭韻傳
Amirali B. Nasir
黎雅明

Ms. Christina Ng,
Director, Standard Setting,
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 Christina,

**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**

Thank you for writing to the President on the captioned matter on 13 February 2017.

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,

Secretary General
秘書長

Heidi K.P. Chu
朱潔冰

Kenneth Fok
Director of Practitioners Affairs

Deputy Secretary General
副秘書長

Christine W.S. Chu
朱穎雪

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