

# The DTC Association

(The Hong Kong Association of Restricted Licence Banks and Deposit-taking Companies)

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Our Ref.: 20/00/00  
Your Ref.: C/EC

22<sup>nd</sup> March, 2017 (Wed)

Ms. Christina Ng  
Director, Standard Setting  
*Hong Kong Institute of Certified Public Accountants*  
37<sup>th</sup> Floor, Wu Chung House, 213 Queen's Road East  
Wanchai Hong Kong  
(Fax No. 02865-6776)

Dear Ms. Ng,

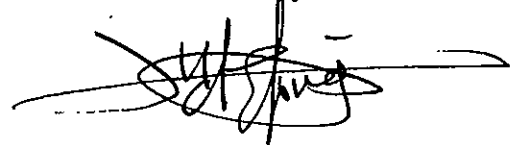
Hong Kong Institute of Certified Public Accountants (CPA)  
Invitation to Comment on IESBA Exposure Drafts

- (1) Improving the Structure of the Code - Phase 2
- (2) Proposed Revisions Pertaining to Safeguards in the Code - Phase 2
- (3) Proposed Revisions to Clarify the Applicability of Provisions in Part C of the Extant Code to Professional Accountants in Public Practice

Thank you for your letter of 13<sup>th</sup> February, 2017 inviting our Association members to comment on the three captioned topics. We understand that you would like to receive views on the Second and third documents by today the 22<sup>nd</sup> of March.

This is to let you know that our Association members have not made any alternative suggestions to your proposals on this occasion. We are appreciative of your consulting us and look forward to discussions with you on other issues in the future

Yours Sincerely



Pui-Chong LUND  
Association Secretary