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9 June 2017

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

Dear Christina,

Invitation to Comment on IESBA Exposure Draft Proposed Application Material Relating to:

- (a) Professional Skepticism Linkage with Fundamental Principles; and
- (b) Professional Judgement Emphasis on Understanding Facts and Circumstances

Thank you for writing to the President on the captioned matter on 17 May 2017.

I regret that the subject matter under consultation falls outside the terms of reference of the relevant committees of the Law Society.

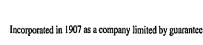
If we could be of assistance in other matters, please let me know.

Yours ncerely,

Kenneth Fok

Director of Practitioners Affairs







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