## The DTC Association

1248

(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 14th August, 2015 (Fri)

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
(Fax No. ©2865-6776)

of DELY

Dear Mr Joy,

Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IESBA Exposure Draft
Responding to Non-Compliance with Laws and Regulations

Thanks for your letter of 23<sup>rd</sup> June, 2015 inviting us to comment on the captioned subject.

This is just to let you know that our Association members have not made any comments on the subject.

Looking forward to future discussions with you on further issues.

HKICPA

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Yours Sincerely

Pui-Chong LUND Association Secretary