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1 March 2016

Hong Kong Institute of Certified Public Accountants  
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Wanchai  
Hong Kong

(Attn : Mr. Chris Joy)

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→ Hky.

Dear Chris,

**Invitation to Comment**

I refer to your letters dated 19.1.2016 and 19.2.2016.

From the insolvency perspective, we have no comments on the following IESBA Exposure Drafts –

- Improving the Structure of the Code of Ethics for Professional Accountants – Phase 1
- Limited Re-exposure of Proposed Changes to the Code Addressing the Long Association of Personnel with an Audit Client.

Yours sincerely,

( Ms. Melody WONG )  
for Official Receiver