

保險業監理處  
香港金鐘道六十六號  
金鐘道政府合署二十一樓



OFFICE OF THE COMMISSIONER  
OF INSURANCE

21st Floor,  
Queensway Government Offices,  
66 Queensway,  
Hong Kong

圖文傳真 Fax: (852) 2869 0252

覆函請註明本處檔號

In reply please quote this ref. INS/TEC/13/11/ Pt XIV

25 July 2014

來函檔號 Your ref.

電話 Tel. 2867 4617

Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

(Attn: Mr Simon Riley, Acting Director, Standard Setting Department)

Dear Mr Riley,

**Invitation to Comment on IFAC's International Ethics  
Standards Board for Accountants (IESBA) Exposure Draft  
on Proposed Changes to Certain Provisions of the Code  
Addressing Non-assurance Services for Audit Clients**

---

I refer to your letter of 9 June 2014 inviting us to comment on the captioned consultation document.

We have carefully studied it and have no further comments.

Thank you for giving us the opportunity to comment on the consultation document.

Yours sincerely,

(Tony Chan)

for Commissioner of Insurance