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本函檔號 OUR REF.: C10/1 (2014) Pt 24
來函檔號 YOUR REF.: C/FRSC

28 August 2014

Mr Simon Riley
Acting Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

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 the Long Association of
Personnel with an Audit or Assurance Client**

I refer to your letter dated 25 August 2014.

We welcome HKICPA's efforts in launching local consultation and in reflecting views to IFAC. We understand that it is your established practice to consult all relevant stakeholders and regulators on such exposure drafts.

We trust that whatever decision is made by IFAC, you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments.

Yours sincerely,

(Miss Joey Lee)

for Secretary for Financial Services and the Treasury