

香港特別行政區政府
財經事務及庫務局
財經事務科
香港金鐘添美道二號
政府總部二十四樓



FINANCIAL SERVICES BRANCH
FINANCIAL SERVICES AND
THE TREASURY BUREAU
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本函檔號 OUR REF.: C10/1 (2014) Pt 24
來函檔號 YOUR REF.: C/EC

9 December 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
Part C of the Code Addressing Presentation of Information and
Pressure to Breach the Fundamental Principles**

I refer to your letter dated 8 December 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,

A handwritten signature in black ink, appearing to be 'Joey Lee'.

(Miss Joey Lee)

for Secretary for Financial Services and the Treasury