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

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來函檔號 Your ref.

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Hong Kong Institute of Certified Public Accountants
37th 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 Part C of the Code Addressing Presentation of
Information and Pressure to Breach the Fundamental Principles**

I refer to your letter of 8 December 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

[(P)D/lt-10053_HKICPA]