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OF HONG KONG
香港律師會

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BY POST

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會長

Thomas S.T. So
蘇紹聰

28 February 2017

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Ms. Christina Ng,
Director, Standard Setting,
Hong Kong Institute of
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Dear Christina,

**Invitation to Comment on IESBA Exposure Drafts
Improving the Structure of the Code – Phase 2
Proposed Revisions Pertaining to Safeguards in the Code – Phase 2
Proposed Revisions to Clarify the Applicability of Provisions in Part C of the
Extant
Code to Professional Accountants in Public Practice**

Thank you for writing to the President on the captioned matter on 13 February 2017.

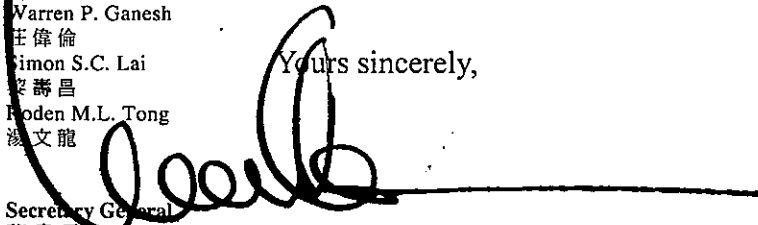
I have sought internal views and regret that the subject matter under consultation falls outside the terms of reference of the relevant committees of the Law Society.

If we could be of assistance in other matters, please let me know.

Yours sincerely,

Secretary General
秘書長

Heidi K.P. Chu
朱潔冰


Kenneth Fok
Director of Practitioners Affairs

Deputy Secretary General
副秘書長

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