

The DTC Association

(The Hong Kong Association of Restricted Licence Banks and Deposit-taking Companies)

存款公司公會 (香港有限制牌照銀行及接受存款公司公會)

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Our Ref.: 20/00/00

Your Ref.: C/EC

24th April, 2017 (Mon)

Ms. Christina Ng
Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House, 213 Queen's Road East
Wanchai Hong Kong
(Fax No. 02865-6776)

Dear Ms. Ng,

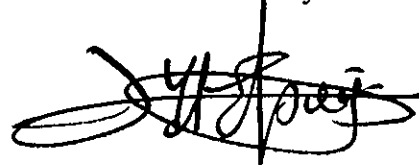
Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IESBA Exposure Drafts

- (1) Improving the Structure of the Code - Phase 2
- (2) Proposed Revisions Pertaining to Safeguards in the Code - Phase 2
- (3) Proposed Revisions to Clarify the Applicability of Provisions in Part C of the Extant Code to Professional Accountants in Public Practice

Thank you for your letter of 13th February, 2017 inviting our Association members to comment on the three captioned topics. We understand that you would like to receive views on the first document - i.e. "Improving the Structure of the Code - Phase 2" by today the 24th of April.

This is to let you know that our Association members have not made any alternative suggestions to your proposals on this occasion. We are appreciative of your consulting us and look forward to discussions with you on other issues in the future.

Yours Sincerely



Pui-Chong LUND
Association Secretary