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22 February 2021

Mr Chris Joy
Executive Director, Standards and Regulation
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Dear Mr Joy,

**Invitation to Comment on the International Ethics Standards Board for
Accountants (IESBA) Exposure Draft
*Proposed Revisions to the Definitions of Listed Entity and Public Interest
Entity in the Code***

I refer to your letter dated 9 February 2021 to the Permanent Secretary for Financial Services and the Treasury (Financial Services).

We welcome HKICPA's efforts in launching local consultation on the captioned Exposure Draft. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'G. Chan', written over a light blue horizontal line.

(Miss Gillian Chan)
for Secretary for Financial Services and the Treasury