From: info on behalf of HKAB

To: P.T. Comment Letter

Cc: <u>HKAB</u>

Subject: Re:Invitation to Comment on IAASB Exposure Draft Proposed International Standard on Auditing (ISA) 500

(Revised), Audit Evidence and Proposed Conforming and Consequential Amendments to Other ISAs

**Date:** Thursday, 23 March 2023 3:10:54 pm

Dear Ms. Kwei,

Thank you for your email dated 28 October 2022 inviting the Association's comments on the captioned IAASB Consultation Paper. We have no additional comments to raise at this stage.

If you have any questions, please contact our Manager Ms. Nana Ng (email: <a href="mailto:nanang@hkab.org.hk">nanang@hkab.org.hk</a> / tel: 2526 6080) or Business Executive Mr. Brian Lau (email: <a href="mailto:brianlau@hkab.org.hk">brianlau@hkab.org.hk</a> / tel: 2526 8877).

Best regards

Alieza Chan Secretary

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