

香港特別行政區政府  
財經事務及庫務局  
財經事務科  
香港夏慤道十八號  
海富中心第一座十八樓



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FINANCIAL SERVICES AND  
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GOVERNMENT OF THE HONG KONG  
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來函檔號 YOUR REF.:

4 February 2010

Mr Steve Ong  
Director, Standard Setting  
Hong Kong Institute of Certified Public Accountants  
37/F, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

Dear Steve,

**Invitation to Comment on IASB Exposure Draft  
– Measurement of Liabilities in IAS 37**

Thank you for your letter of 12 January 2010.

We welcome the Institute's efforts in launching local consultation and in reflecting views to the IASB. I understand that it is your established practice to consult all relevant regulators and stakeholders.

We trust that whatever the eventual decisions by the IASB, you would continue to engage your members and the relevant stakeholders so that they would be kept informed of the latest developments.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Christine Wai'.

( Ms Christine Wai )

for Secretary for Financial Services and the Treasury

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