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來函檔號 Your Ref.:

11 November 2010

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

(Fax: 2865 6776)

Dear Mr Ong,

**Invitation to comment on IFRS Foundation Consultation
Document of the Annual Improvements Process:
Proposals to amend the Due Process Handbook for the IASB**

Thank you for your letter of 16 September 2010 inviting the Audit Commission to comment on the captioned subject.

We agree that the proposed criteria provide a sufficient and appropriate basis for assessing whether a matter relating to the clarification or correction of IFRSs should be addressed using the annual improvements process. We consider that the draft amendments to the Due Process Handbook will assist the IASB and interested parties in making assessments on the appropriateness of amendments to IFRSs for inclusion in annual improvements.

Yours sincerely,

(Andrew Chang)
for Director of Audit