

香港特別行政區政府  
財經事務及庫務局  
財經事務科  
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16 August 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 consultation documents**

- (1) IASB Exposure Draft of Measurement Uncertainty Analysis Disclosure for Fair Value Measurements**
- (2) IASB Exposure Draft of Revenue from Contracts with Customers**

Thank you for your letter dated 23 July 2010.

We welcome the HKICPA'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 stakeholders and regulators.

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

Yours sincerely,

(Ms Amy Yeung)

for Secretary for Financial Services and the Treasury

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