

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



FINANCIAL SERVICES BRANCH
FINANCIAL SERVICES AND
THE TREASURY BUREAU
GOVERNMENT OF THE HONG KONG
SPECIAL ADMINISTRATIVE REGION
18TH FLOOR
ADMIRALTY CENTRE TOWER 1
18 HARCOURT ROAD
HONG KONG

電話 TEL.: 2528 9016
圖文傳真 FAX.: 2869 4195
本函檔號 OUR REF.: C11/18 Pt.7
來函檔號 YOUR REF.: C/FRSC

25 August 2011

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

- IASB Exposure Draft of Proposed Improvements to IFRSs (Fourth Set)
- IASB Request for Views on Agenda Consultation 2011
- IASB Exposure Draft of Mandatory Effective Date of IFRS 9

Thank you for your letters dated 2 August and 15 August 2011.

We welcome the HKICPA's efforts in launching local consultation and in reflecting views to the IASB. We 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,

A handwritten signature in blue ink, appearing to read 'Maurice Loo', is written over a faint circular stamp.

(Maurice Loo)

for Secretary for Financial Services and the Treasury

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