

香港特別行政區政府
財經事務及庫務局
財經事務科
香港金鐘添美道二號
政府總部二十四樓



FINANCIAL SERVICES BRANCH
FINANCIAL SERVICES AND
THE TREASURY BUREAU
GOVERNMENT OF THE HONG KONG
SPECIAL ADMINISTRATIVE REGION

24TH FLOOR
CENTRAL GOVERNMENT OFFICES
2 TIM MEI AVENUE
ADMIRALTY
HONG KONG

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

1 December 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,

2011 DEC -2 PM 3:42

RECEIVED
HKICPA

Invitation to Comment on IASB consultation documents

- (1) IASB Exposure Draft of Investment Entities**
- (2) IASB Exposure Draft of Government Loans (Proposed amendments to IFRS 1)**

Thank you for your letter dated 15 November 2011.

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,

A handwritten signature in black ink, appearing to read 'M. Loo'.

(Mr Maurice Loo)
for Secretary for Financial Services and the Treasury

206862