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財經事務科  
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FINANCIAL SERVICES AND  
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本函檔號 OUR REF.: C11/18 Pt.7  
來函檔號 YOUR REF.: C/FRSC

26 January 2012

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,

2012 JAN 27 AM 11:26

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HKICPA

**Invitation to Comment on IASB consultation document  
IASB Exposure Draft of Proposed Amendments to IFRS 10  
Transition Guidance**

Thank you for your letter dated 11 January 2012.

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 on such exposure draft.

We trust that whatever decision is made by the IASB, you will continue to engage your members and 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'.

(Maurice Loo)

for Secretary for Financial Services and the Treasury

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