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Ms Selene Ho  
Associate Director  
Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
37/F, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

Dear Ms Ho,

**Invitation to Comment on IASB consultation documents**

I refer to your letter dated 21 June 2012.

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

(Denny Ho)

for Secretary for Financial Services and the Treasury