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4 October 2013

By post and email: simonriley@hkicpa.org.hk

Mr. Simon Riley
Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai
Hong Kong

Dear Mr. Riley

Limited Invitation to Comment on Consultation Draft of Small and Medium-sized Entity Financial Reporting Framework and Financial Reporting Standard (Revised)

We refer to your letter dated 19 August 2013 inviting our comments on the Consultation Draft of Small and Medium-sized Entity Financial Reporting Framework and Financial Reporting Standard (Revised). We write to advise that we have no comments.

Should you have any questions, please do not hesitate to contact Mr. Timothy Tam of the Secretariat at 2526 6080.

Yours sincerely

Boey Wong
Secretary

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Vice Chairmen Bank of China (Hong Kong) Ltd
The Hongkong and Shanghai Banking Corporation Ltd
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