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5 December 2012

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

Dear Mr Riley,

Invitation to comment on IASB and IVSC consultation documents

I refer to your letter dated 28 November 2012.

We welcome HKICPA's efforts in launching local consultation and in reflecting views to IASB and IVSC. We understand that it is your established practice to consult all relevant stakeholders and regulators on such exposure drafts.

We trust that whatever decision is made by IASB and IVSC, 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 black ink, appearing to be 'Joey Lee', written in a cursive style.

(Miss Joey Lee)

for Secretary for Financial Services and the Treasury