

香港特別行政區政府
財經事務及庫務局
財經事務科
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來函檔號 YOUR REF: C/FRSC

10 October 2013

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 Discussion Paper of Conceptual Framework**

I refer to your letter dated 4 October 2013.

We welcome 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 drafts.

We trust that whatever decision is made by 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 black ink, appearing to be 'Joey Lee'.

(Miss Joey Lee)

for Secretary for Financial Services and the Treasury

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