

香港特別行政區政府
財經事務及庫務局
財經事務科

香港金鐘道六十六號
金鐘道政府合署十五樓



FINANCIAL SERVICES BRANCH
FINANCIAL SERVICES AND
THE TREASURY BUREAU
GOVERNMENT OF THE HONG KONG
SPECIAL ADMINISTRATIVE REGION

15TH FLOOR
QUEENSWAY GOVERNMENT OFFICES
66 QUEENSWAY
HONG KONG

電話 TEL.: 2528 9156
圖文傳真 FAX.: 2869 4195
本函檔號 OUR REF: C10/I Pt 23
來函檔號 YOUR REF: C/FRSC

24 December 2013

Mr Simon Riley
Acting 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's Exposure Draft of
Equity Method in Separate Financial Statements**

I refer to your letter dated 16 December 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