



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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8 January 2014

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
Annual Improvements to IFRSs 2012 – 2014 Cycle**

I refer to your letter dated 2 January 2014.

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,

(Miss Joey Lee)

for Secretary for Financial Services and the Treasury