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財經事務及庫務局  
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FINANCIAL SERVICES AND  
THE TREASURY BUREAU  
GOVERNMENT OF THE HONG KONG  
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本函檔號 OUR REF: C10/1 (2014) Pt 24  
來函檔號 YOUR REF: C/FRSC

15 April 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 Consultation Documents**

I refer to your letter dated 10 April 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,

A handwritten signature in black ink, appearing to read 'Joey Lee', written in a cursive style.

(Miss Joey Lee)

for Secretary for Financial Services and the Treasury