

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.: C10/1 (2014) Pt 24  
來函檔號 YOUR REF.: C/FRSC

29 December 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 Exposure Draft ED/2014/5  
Classification and Measurement of Share-based Payment Transactions  
(Proposed Amendments to IFRS 2)**

I refer to your letter dated 18 December 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 be 'Ming Chan', written over a horizontal line.

(Ming Chan)

for Secretary for Financial Services and the Treasury