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16 February 2015

Mr. Simon Riley,
Acting Director, Standard Setting
Hong Kong Institute of
Certified Public Accountants,
37th Floor, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong

Dear Mr. Riley,

Invitation to Comment on Amendments to Preface to Hong Kong Financial Reporting Standards

I refer to your letter dated 7 January 2015 and your invitation for comments on the above Amendments to Preface to Hong Kong Financial Reporting Standards.

It is noted that the said Amendments involves technical aspects in relation to financial statements, which our Committees consider that they may not have the relevant expertise to comment. Nevertheless, the effort taken by you is much appreciated.

Yours sincerely,



Ivy Chow

Assistant Director of Practitioners Affairs

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