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File No.: HQ 502/141 Pt 27

Mr. Simon Riley  
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Hong Kong Institute of  
Certified Public Accountants  
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Dear Mr. Riley,

**Re: HKICPA Exposure Draft of  
Preface to Hong Kong Financial Reporting Standards (Revised)**

I refer to the Institute's letter of 7 January 2015 inviting for comment on the above Exposure Draft.

It is proposed that the Preface to HKFRSs be amended to make specific reference to the new Companies Ordinance (Cap. 622) which gives statutory backing to accounting standards by requiring Hong Kong incorporated companies to prepare their financial statements in accordance with accounting standards issued or specified by the Institute.

In general I support the amendments proposed. I also appreciate the opportunity to comment on the Exposure Draft.

Yours faithfully,

(WU LAM Choi-wah)

for Commissioner of Inland Revenue