



THE

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16 February 2015

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

Dear Mr. Riley,

## Invitation to Comment on IASB Exposure Draft ED/2014/6 Disclosure Initiative (Proposed Amendments to IAS 7)

I refer to your letter dated 5 January 2015 and your invitation for comments on the above Exposure Draft.

It is noted that the said Exposure Draft 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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