

香港特別行政區政府
財經事務及庫務局
財經事務科
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來函檔號 YOUR REF.: C/FRSC

2 December 2016

Ms Christina Ng
Director
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Dear Ms Ng,

**Invitation to Comment on Exposure Draft of Revised Accounting Bulletin 3
*Guidance on Disclosure of Directors' Remuneration***

I refer to your letter dated 30 November 2016.

We welcome HKICPA's efforts in launching local consultation on the proposed guidance. 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 HKICPA, 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 in a cursive style.

(Ming Chan)

for Secretary for Financial Services and the Treasury