

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
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本函檔號 OUR REF.: ACCT/4/1 (2016)
來函檔號 YOUR REF.: C/FRSC

15 August 2016

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

Dear Ms Ng,

**Request for Information on
Post-implementation Review of Accounting Guideline 5
*Merger Accounting for Common Control Combinations***

I refer to your letter dated 9 August 2016.

We welcome HKICPA's efforts in launching local consultation on the application of the captioned guideline. We understand that it is your established practice to invite feedback from all relevant stakeholders and regulators on such matter.

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 over a horizontal line.

(Ming Chan)

for Secretary for Financial Services and the Treasury