

香港特別行政區政府  
財經事務及庫務局  
財經事務科  
香港夏慤道十八號  
海富中心第一座十八樓



FINANCIAL SERVICES BRANCH  
FINANCIAL SERVICES AND  
THE TREASURY BUREAU  
GOVERNMENT OF THE HONG KONG  
SPECIAL ADMINISTRATIVE REGION

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本函檔號 OUR REF.: C11/18 (2007) Pt.3  
來函檔號 YOUR REF.: C/FRSC

24 August 2009

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

Dear Steve,

- Invitation to Comment on IASB discussion documents –**
- (1) IASB Urgent Exposure Draft of Proposed Amendments to IAS 32 –  
Classification of Rights Issues**
  - (2) IFRIC Draft Interpretation – D25 Extinguishing Financial Liabilities  
with Equity Instruments**
  - (3) IASB Exposure Draft of Rate-regulated Activities**

Thank you for your letter dated 11 August 2009.

We welcome the HKICPA's efforts in launching local consultation and in reflecting views to the IASB and IFRIC. I understand that it is your established practice to consult all relevant stakeholders and regulators.

We trust that whatever the eventual decisions by the IASB and IFRIC, you will continue to engage your members and the relevant stakeholders so that they are kept informed of the latest developments.

Yours sincerely,

A handwritten signature in black ink that reads 'Selene Tsoi'.

(Ms Selene Tsoi)

for Secretary for Financial Services and the Treasury