

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  
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FINANCIAL SERVICES BRANCH  
FINANCIAL SERVICES AND  
THE TREASURY BUREAU  
GOVERNMENT OF THE HONG KONG  
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本函檔號 OUR REF.: C11/18 (2007) Pt.3  
來函檔號 YOUR REF.: C/FRSC

2 July 2010

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 consultation documents –**

- (1) IASB Exposure Draft of Fair Value Option for Financial Liabilities**
- (2) IASB Exposure Draft of Presentation of Items of Other Comprehensive Income (Proposed Amendments to IAS 1)**
- (3) IASB Request for Comment on FASB Financial Instruments Exposure Draft**

Thank you for your letter dated 8 June 2010.

We welcome the HKICPA's efforts in launching local consultation and in reflecting views to the IASB. 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, you will continue to engage your members and the relevant stakeholders so that they are kept informed of the latest developments.

Yours sincerely,

(Ms Selene Tsoi)  
for Secretary for Financial Services and the Treasury

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