

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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來函檔號 YOUR REF.: C/FRSC

26 November 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
and HKICPA Practice Note –**

- (1) IASB Exposure Draft of Proposed Improvements to IFRSs (Third Set)**
- (2) IASC Foundation Discussion Document of Part 2 of the Constitution Review – Proposals for Enhanced Public Accountability**
- (3) Practice Note 740 on Auditor's Letter on Continuing Connected Transactions under the Hong Kong Listing Rules**

Thank you for your letter dated 2 November 2009.

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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