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金鐘道政府合署十五樓



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C/FRSC

9 December 2021

Ms Cecilia Kwei 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 Kwei,

Invitation to Comment on the IASB Exposure Drafts

I refer to your letter dated 1 December 2021 to the Permanent Secretary for Financial Services and the Treasury (Financial Services).

We welcome HKICPA's efforts in launching local consultation on the captioned Exposure Drafts. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Yours sincerely,

(Miss Gillian Chan)

for Secretary for Financial Services and the Treasury