

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



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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.: C10/1 (09) Pt.18  
來函檔號 YOUR REF.: C/FRSC

15 December 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 Exposure Draft on Management Commentary**
  - (2) IASB Exposure Draft of Financial Instruments:  
Amortised Cost and Impairment**

Thank you for your letter dated 30 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 relevant stakeholders so that they are kept informed of the latest developments.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Christine Wai'.

( Ms Christine Wai )  
for Secretary for Financial Services and the Treasury

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