

香港特別行政區政府  
財經事務及庫務局  
財經事務科  
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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

31 May 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 discussion documents**

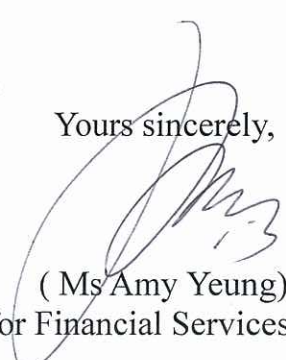
- (1) **IASB Exposure Draft of Conceptual Framework for Financial Reporting: The Reporting Entity**
- (2) **IASB Discussion Paper on Extractive Activities**
- (3) **IASB Exposure Draft on Proposed Amendments to IAS 19 – Defined Benefit Plans**

Thank you for your letter dated 5 May 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 relevant stakeholders so that they are kept informed of the latest developments.

Yours sincerely,

  
( Ms Amy Yeung )

for Secretary for Financial Services and the Treasury

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