

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 AND
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本函檔號 OUR REF.: C11/18 (2007) Pt.3
來函檔號 YOUR REF.: C/FRSC

12 November 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 consultation documents

- (1) IASB Exposure Draft of Severe Hyperinflation**
- (2) IVSB Discussion Document Valuation Uncertainty – Annex 2**
- (3) IASB Request for Views on Effective Dates and Transition Methods – Annex 3**

Thank you for your letter dated 3 November 2010.

We welcome the HKICPA's efforts in launching local consultation and in reflecting views to the IASB and IVSB. 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 and IVSB, 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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