

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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GOVERNMENT OF THE HONG KONG
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23 February 2011

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Director, Standard Setting
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2011 FEB 25 AM 11:27

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HKICPA

Dear Steve,

Invitation to Comment on IASB consultation documents

- (1) IASB Supplement to Exposure Draft of Financial Instruments: Impairment**
- (2) IASB Exposure Draft of Offsetting Financial Assets and Financial Liabilities**

Thank you for your letter dated 1 February 2011.

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