

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  
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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.: C11/18 Pt.7  
來函檔號 YOUR REF.: C/FRSC

5 January 2012

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 Exposure Draft (ED/2011/6) -  
Revenue from Contracts with Customers**

Thank you for your letter dated 15 December 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 on such exposure draft.

We trust that whatever decision is made 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 be 'Maurice Loo'.

(Maurice Loo)  
for Secretary for Financial Services and the Treasury

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