

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: C10/1 (2012) Pt 21
來函檔號 YOUR REF:

16 May 2012

Ms Selene Ho
Associate Director
Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

2012 MAY 17 PM 12: 26

HKICPA

Dear Ms Ho,

**Invitation to Comment on the
IASB Exposure Draft of Proposed Improvements to IFRSs (Fifth Set)**

I refer to your letter dated 9 May 2012.

We welcome the HKICPA's efforts in launching local consultation and in reflecting views to 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 black ink, appearing to be 'Amy Yeung', written over a large, faint circular stamp or watermark.

(Miss Amy Yeung)

for Secretary for Financial Services and the Treasury

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