

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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來函檔號 YOUR REF: C/FRSC

25 June 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

Dear Ms Ho,

**Invitation to Comment on IFRS Foundation Consultation Document
of Due Process Handbook**

Thank you for your letter dated 4 June 2012.

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 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 'Maurice Loo', written over a white background.

(Maurice Loo)

for Secretary for Financial Services and the Treasury

2012 JUN 27 AM 11:15

HKICPA

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