

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
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THE TREASURY BUREAU
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本函檔號 OUR REF.: C10/1 (2012) Pt 21
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→ A.2e

19 September 2012

Mr Simon Riley
Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Dear Mr Riley,

**Invitation to Comment on IASB Request
for Information of Post-implementation
Review: IRFS 8 Operating Segments**

I refer to your letter dated 13 September 2012.

We welcome 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 'Joey Lee'.

(Miss Joey Lee)

for Secretary for Financial Services and the Treasury