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財經事務科  
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FINANCIAL SERVICES AND  
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本函檔號 OUR REF: C10/1 (2012) Pt 22  
來函檔號 YOUR REF: C/FRSC

8 February 2013

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

2013 FEB 15 PM 1:04

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HKICPA

Dear Mr Riley,

**Invitation to comment on IASB Exposure Draft of Recoverable Amount  
Disclosures for Non-financial Assets (Proposed amendments to IAS 36)**

I refer to your letter dated 4 February 2013.

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 drafts.

We trust that whatever decision is made by 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 read 'Joey Lee'.

(Miss Joey Lee)

for Secretary for Financial Services and the Treasury