

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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本函檔號 OUR REF: C10/1 (2014) Pt 24
來函檔號 YOUR REF: C/FRSC

15 July 2014

Mr Simon Riley
Acting 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 Exposure Draft ED/2014/2 Investment Entities:
Applying the Consolidation Exception
(Proposed Amendments to IFRS 10 and IAS 28)**

I refer to your letter dated 10 July 2014.

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