

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  
金鐘道政府合署十五樓



FINANCIAL SERVICES BRANCH  
FINANCIAL SERVICES AND  
THE TREASURY BUREAU  
GOVERNMENT OF THE HONG KONG  
SPECIAL ADMINISTRATIVE REGION

15TH FLOOR  
QUEENSWAY GOVERNMENT OFFICES  
66 QUEENSWAY  
HONG KONG

電話 TEL.: 2528 9156  
圖文傳真 FAX.: 2869 4195  
本函檔號 OUR REF.: ACCT/4/1 (2015)  
來函檔號 YOUR REF.: C/FRSC

16 June 2015

Ms Christina Ng  
Head of Financial Reporting  
Hong Kong Institute of Certified Public Accountants  
37/F, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

Dear Ms Ng,

**Invitation to Comment on IASB Exposure Drafts  
ED/2015/3 Conceptual Framework for Financial Reporting and  
ED/2015/4 Updating References to the Conceptual Framework**

I refer to your letter dated 4 June 2015.

We welcome HKICPA's efforts in launching local consultation on the exposure drafts. 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 HKICPA, 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 'Ming Chan'.

(Ming Chan)

for Secretary for Financial Services and the Treasury