

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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FINANCIAL SERVICES AND
THE TREASURY BUREAU
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本函檔號 OUR REF.: ACCT/4/1 (2015)
來函檔號 YOUR REF.: C/FRSC

3 July 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 Draft ED/2015/5
*Remeasurement on a Plan Amendment, Curtailment or
Settlement/Availability of a Refund from a Defined Benefit Plan
(Proposed amendments to IAS 19 and IFRIC 14)***

I refer to your letter dated 29 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', written over a horizontal line.

(Ming Chan)

for Secretary for Financial Services and the Treasury