

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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來函檔號 YOUR REF.: C/FRSC

20 August 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/2015/7 *Effective Date of Amendments to IFRS 10 and IAS 28*

I refer to your letter dated 17 August 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 faint circular stamp.

(Ming Chan)

for Secretary for Financial Services and the Treasury