



Room 525, 5/F., Prince's Building, Central, Hong Kong
Telephone: 2521 1160, 2521 1169 Facsimile: 2868 5035
Email: info@hkab.org.hk Web: www.hkab.org.hk

香港中環太子大廈5樓525室
電話：2521 1160, 2521 1169 圖文傳真：2868 5035
電郵：info@hkab.org.hk 網址：www.hkab.org.hk

13 January 2017

By email: commentletters@hkicpa.org.hk

Ms. Christina Ng
Director
Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai
Hong Kong

Dear Christina

Exposure Draft of Revised Accounting Bulletin 3 Guidance on Disclosure of Directors' Remuneration

Thank you for your letter dated 30 November 2016 inviting our comments on the Exposure Draft of Revised Accounting Bulletin 3 Guidance on Disclosure of Directors' Remuneration.

We do not wish to raise any further comments on the consultation at this time. This is without prejudice to the position of any individual member.

If you have any questions, please contact our Manager Ms Emily Ngan at 2526 6080 or our Officer Ms Melissa Law at 2567 1780.

Yours sincerely

Celia Shing
Secretary

Chairman Bank of China (Hong Kong) Limited
Vice Chairman The Hongkong and Shanghai Banking Corporation Limited
Standard Chartered Bank (Hong Kong) Limited
Secretary Celia Shing

主席 中國銀行（香港）有限公司
副主席 香港上海滙豐銀行有限公司
渣打銀行（香港）有限公司
秘書 盛思怡