

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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本函檔號 OUR REF: ACCT/4/1 (2016)
來函檔號 YOUR REF: C/FRSC

5 May 2017

Ms Christina Ng
Director
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/2017/3 Proposed Amendments to IFRS 9 – Prepayment Features
with Negative Compensation**

I refer to your letter dated 2 May 2017.

We welcome HKICPA's efforts in launching local consultation on IASB's exposure draft. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

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 read 'Ming Ohan', written over a horizontal line.

(Ming Ohan)

for Secretary for Financial Services and the Treasury