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財經事務及庫務局
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本函檔號 OUR REF: ACCT/4/1 (2016)
來函檔號 YOUR REF: C/FRSC

29 September 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 two IASB Exposure Drafts
ED/2017/4 Accounting Policies and Accounting Estimates
ED/2017/6 Definition of Material**

I refer to your letter dated 21 September 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 'Sandy LI'.

(Miss Sandy LI)

for Secretary for Financial Services and the Treasury