



Our Ref.: C/FRSC

By e-mail and by post

6 June 2005

International Accounting Standards Board,
30 Cannon Street,
London EC4M 6XH,
United Kingdom.

Dear Sirs,

[Comment Letter](#)
[IASB Exposure Draft of Proposed Amendments to IFRS 6 and IFRS 1](#)

The Hong Kong Institute of Certified Public Accountants welcomes the opportunity to provide you with our comments on the Exposure Draft.

With regard to the Exposure Draft, we appreciate the quick response of the International Accounting Standards Board to clarify the confusion that has been brought to its attention by its constituents, and support the proposed amendments therein.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Stephen Chan', with a long, wavy horizontal line extending to the right.

Stephen Chan
Executive Director

SSLC/EH/al