

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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FINANCIAL SERVICES BRANCH
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THE TREASURY BUREAU
GOVERNMENT OF THE HONG KONG
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本函檔號 OUR REF.: ACCT/4/1 (2020)
來函檔號 YOUR REF.: C/FRSC

28 April 2021

Ms Cecilia Kwei
Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Dear Ms Kwei,

**Invitation to Comment on the IASB Exposure Draft
ED/2021/4 *Lack of Exchangeability***

I refer to your letter dated 22 April 2021 to the Permanent Secretary for Financial Services and the Treasury (Financial Services).

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

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'G. Chan', written over a horizontal line.

(Miss Gillian Chan)
for Secretary for Financial Services and the Treasury