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Sent: Monday, February 17, 2020 11:54 AM

To: P.T. Comment Letter <commentletters@hkicpa.org.hk>

Cc: samchan@fstb.gov.hk

Subject: Invitation to comment on IASB Request for Information Comprehensive review of the IFRS for SMEs Standard

Dear Ms Ng,

I refer to your letter (enclosed below) dated 31 January 2020 to the Permanent Secretary for Financial Services and the Treasury (Financial Services).

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

3. 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,

Gillian Chan

(for Secretary for Financial Services and the Treasury)