



Your Ref: C/FRSC
Our Ref: Lv040/10

BY FAX (2865 6776) Only

17 February 2010

Mr Steve Ong, FCA, FCPA
Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37/F Wu Chung House
213 Queen's Road East
Wanchai
Hong Kong

Dear Mr Ong

Invitation to comment on IASB Exposure Draft – Measurement of Liabilities in IAS 37

Thank you for your letter dated 12 January 2010 addressed to Mr Ronald Wong.

After consulting our member companies, we advise that we do not have any comments on the subject matter.

Yours sincerely

Irene Wong
General Manager

c.c. Mr Roland Wong

IW/sw