

Your Ref: C/FRSC
Our Ref: Lv031/11

BY FAX (2865 6776) Only

1 March 2011

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
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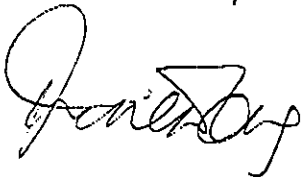
Dear Mr Ong

Invitation to comment on IASB discussion documents

Thank you for your letter dated 1 February 2011 addressed to Mr Lennard Yong.

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 Lennard Yong

IW/sw