



強制性公積金計劃管理局
MANDATORY PROVIDENT FUND
SCHEMES AUTHORITY

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26 February 2009

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

By Mail & By Email

Dear Mr Ong

**Comment on IASB Exposure Draft ED10 Consolidated Financial Statements
– A Comprehensive review of off balance sheet risk**

Thank you for your letter to Mr Darren McShane inviting the Authority's comments on the Invitation to Comment on IASB Exposure Draft ED10 Consolidated Financial Statements. Please kindly note that the Authority has no comment on the Exposure Draft.

Yours sincerely,

(Gabriella YEE)
Chief Manager
(Policy Development & Research)