



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

HKICPA

2009 SEP -8 PM 3:48

電話號碼 Tel. No. : 2292 1370

傳真號碼 Fax. No. : 2259 8800

本局檔號 Our Ref. :

來函檔號 Your Ref.:

4 September 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 and email

Dear Mr Ong,

**IASB Discussion Paper on
Financial Instruments: Classification and Measurement**

Thank you for your letter dated 20 July 2009 to Mr Darren McShane inviting the comments of the Mandatory Provident Fund Schemes Authority on the IASB discussion Paper on Financial Instruments: Classification and Measurement. Please kindly note that the Authority has no comment on the Paper.

Yours sincerely,

(Gabriella YEE)

Chief Manager

(Policy Development & Research)