



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

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10 August 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

2009 AUG 13 AM 11:45

HKICPA

Dear Mr Ong,

**IASB Discussion Paper on Credit Risk in Liability Measurement
ISAB Request for Information (Expected Loss Model) Impairment of Financial
Assets: Expected Cash Flow Approach**

Thank you for your letter dated 10 July 2009 to Mr Darren McShane inviting the comments of the Mandatory Provident Fund Schemes Authority on the IASB Discussion Paper on Credit Risk in Liability Measurement and the ISAB Request for Information (Expected Loss Model) Impairment of Financial Assets: Expected Cash Flow Approach. Please kindly note that the Authority has no comment on the papers.

Yours sincerely,


(Maria Cheung)
Senior Manager
(Policy Development)