

Your Ref: C/FRSC  
Our Ref: Lv162/09

**BY FAX (2865 6776) & BY Mail**

5 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

Dear Mr Ong

**Invitation to comment on IASB discussion documents**

Thank you for your letter dated 10 July 2009 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



Peter C H Tam  
Chief Executive

c.c. Mr Roland Wong

PT/IW/sw

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