



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

電話號碼 Tel. No. : 2292 1275

傳真號碼 Fax. No. : 2259 8800

本局檔號 Our Ref. :

來函檔號 Your Ref. :

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

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)

2009 AUG 13 AM 11:45

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