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BY FAX (2865 6776) & BY MAIL

15 April 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 Request for Views on Proposed FASB Additional Guidance for Fair Value Measurement and Other-Than-Temporary Impairment

Thank you for your letter dated 27 March 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

PT/IW/sw