



公 司 註 冊 處
COMPANIES REGISTRY

香港金鐘道六十六號
金鐘道政府合署十五樓

QUEENSWAY GOVERNMENT OFFICES
15TH FLOOR, 66 QUEENSWAY,
HONG KONG.

www.cr.gov.hk

覆函請註明本處檔號：

In reply please quote this Ref.: CR/HQ/1/20/15/7 (II)

來函檔號 YOUR REF.:

電話 TEL.: 2867 2827

圖文傳真 FAX.: 2869 4195

電郵 E - MAIL.: cfsit@cr.gov.hk

12 February 2009

Mr. Steve Ong
Deputy Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East,
Wanchai,
Hong Kong

Dear Steve,

**Invitation to Comment on IASB Discussion Paper
on Preliminary Views on Financial Statement Presentation**

I refer to your letter dated 31 December 2008 in respect of the captioned matter. We have considered the proposals in the Discussion Paper in the light of the recommendations made in the context of the rewrite of the Companies Ordinance, Cap 32 of the laws of Hong Kong.

We support in principle the idea of improving the presentation of information in financial statements in such a way that users may make comparisons and analyse a company's business and financial performance more effectively. However, we are not in a position to comment on the individual proposals as they are all technical in nature concerning the arrangement of information in the financial statements from an accounting point of view.

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If, however, you envisage that the implementation of the new proposals require any amendment to the Companies Ordinance or its Schedules, please let me know.

Thank you for your kind attention.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Mrs Christine Sit', written over the typed name.

(Mrs Christine Sit)
for Registrar of Companies