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From: alicesctang@mpfa.org.hk [mailto:alicesctang@mpfa.org.hk]

Sent: Friday, March 13, 2009 4:16 PM

To: Steve Ong

Subject: IASB Discussion Paper on Preliminary Views on Financial Statement Presentation

Dear Mr Ong,

Thank you for your letter dated 31 December 2008 inviting the views of the Mandatory Provident Fund Schemes Authority on the IASB Discussion Paper on *Preliminary Views on Financial Statement Presentation*. In general, we support the proposal to adopt cohesiveness and disaggregation as the two main objectives for financial statement presentation so as to provide readers with a clearer presentation of the financial position of an entity.

Yours sincerely,

Alice Tang

Manager

Corporate Affairs Department