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Dear Mr. Ong,

**IASB Exposure Draft on
Measurement Uncertainty Analysis Disclosure
For Fair Value Measurements**

Thank you for your letter dated 23 July 2010.

The Exposure Draft aims at providing more information about measurement uncertainty inherent in fair value measurements categorized within Level 3 of the fair value hierarchy. In so far as tax administration is concerned, I have no comment on the questions raised in the Exposure Draft. In general, the Department welcomes the more informative disclosure of measurement uncertainty to users of financial statements.

Yours sincerely,

(Mrs WU LAM Choi-wah)
for Commissioner of Inland Revenue