



OFFICIAL RECEIVER'S OFFICE

破 產 管 理 署

10TH-12TH FLOORS, HIGH BLOCK,
QUEENSWAY GOVERNMENT OFFICES,
66 QUEENSWAY, HONG KONG.
香港金鐘道六十六號金鐘道政府合署高座十樓至十二樓

來函請註明本署檔號

IN REPLY PLEASE QUOTE THIS REF:

來函檔號 YOUR REF.:

C/FRSC

電 話 TEL. NO.:

2867 2429

圖文傳真 FAX NO.:

2104 7150

FAX (852) 2536 9963 (Case Management)
(852) 2501 0698 (Case Management)
(852) 2104 7151 (Case Management)
(852) 2104 7150 (Finance)
(852) 3105 1814 (Admin.)
(852) 3105 0435 (Legal Services)
(852) 3106 0347 (Personnel)

圖文傳真 (852) 2536 9963 (個案處理)
(852) 2501 0698 (個案處理)
(852) 2104 7151 (個案處理)
(852) 2104 7150 (財務)
(852) 3105 1814 (行政)
(852) 3105 0435 (法律事務)
(852) 3106 0347 (人事)

Internet Homepage Address

互聯網網址

<http://www.oro.gov.hk>

18 August 2010

Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai
Hong Kong

(Attn : Mr. Steve Ong)

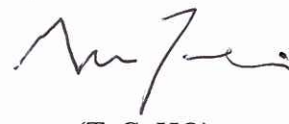
Dear Steve,

Invitation to Comment

I refer to your letters dated 5 May 2010 and 23 July 2010. From the insolvency prospective, we have no comments on the Exposure Draft below:-

- (1) IASB Exposure Draft of Proposed Amendments to IAS 19 – Defined Benefit Plans
- (2) IASB Exposure Draft of Measurement Uncertainty Analysis Disclosure for Fair Value Measurements

Yours sincerely,



(T. C. HO)
for Official Receiver