



強制性公積金計劃管理局
MANDATORY PROVIDENT FUND
SCHEMES AUTHORITY

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電話號碼 Tel. No. : 2292 1370

傳真號碼 Fax. No. : 2259 8800

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3 July 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

By email and mail

Dear Mr Ong,

Comment on IASB Discussion Paper on Preliminary Views on Leases

Thank you for your letter dated 27 May 2009 to Mr Darren McShane inviting the comments of the Mandatory Provident Fund Schemes Authority on three IASB discussion documents. Please kindly note that the Authority has no comment on the IASB Discussion Paper on Preliminary Views on Leases. We shall let you have our comments on the two other documents in due course.

Yours sincerely,

(Gabriella YEE)

Chief Manager

(Policy Development & Research)