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BY FAX (2865 6776) & BY MAIL

10 March 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

Dear Mr Ong

Invitation to comment on IASB Discussion Paper on *Preliminary Views on Revenue Recognition in Contracts with Customers*

Thank you for your letter dated 2 February 2009 addressed to our Chairman.

After consulting our member companies, we advise that we do not have any comments on the subject matter.

Yours sincerely



Peter C H Tam
Chief Executive

PT/IW/sw