



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

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21 May 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 Mail

Dear Mr Ong,

**Comment on IASB Discussion Paper on Preliminary Views on Revenue
Recognition in Contracts with Customers**

Thank you for your letter dated 2 February 2009 to Mr Darren McShane inviting the comments of the Mandatory Provident Fund Schemes Authority on the Institute Invitation to Comment on IASB Discussion Paper on Preliminary Views on Revenue Recognition in Contracts with Customers. Please kindly note that the Authority has no comment on the IASB Discussion Paper.

Yours sincerely,

(Gabriella YEE)
Chief Manager
(Policy Development & Research)