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30 March 2009

Hong Kong Institute of Certified Public Accountants
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Hong Kong

(Attn : Mr. Steve Ong)

Dear Steve,

Invitation to comment on

- **Discussion Paper on Preliminary Views on Revenue Recognition in Contracts with Customers**
- **Questions Raised by IASB-US FASB Financial Crisis Advisory Group**

I refer to your letter dated 2 February 2009 and 20 March 2009.

We have no comments on the IASB Discussion Paper and the FCAG Questions.

Yours sincerely,

(T C Ho)
for Official Receiver