

HKICPA

Your Ref: C/FRSC
Our Ref: Lv228/09

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BY FAX (2865 6776) & BY Mail

28 October 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 Exposure Draft of Rate-regulated Activities

Thank you for your letter dated 11 August 2009 addressed to Mr Ronald Wong.

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

Yours sincerely



Irene Wong
General Manager

c.c. Mr Roland Wong

IW/sw