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COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

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File No.:

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Dear Ms McBride,

IASB Exposure Draft on IFRS for SMEs

Thank you for your letter of 14 June 2007 addressed to the
Commissioner of Inland Revenue.

As the Exposure Draft is on the setting of international accounting
standards that may not have a direct bearing on Hong Kong taxation, we have no
comment at this stage. We are however glad to know the development, in
particularly, how the Hong Kong accounting standards for SMEs will be evolving
in the future.

Yours sincerely,

(CHU Yam-yuen)

for Commissioner of Inland Revenue