

To:
To: HKICPA, HKFRS on Private Entities, 30 April 2010.

Fax number: by email only

From:
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Date:
March 23, 2010.

Regarding: Comments on HKFRS on Private Entities

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- 1) Adding "significant influence" on page 232.
 - 2) "Statement of changes in equity" attributable to parent or owners on page 232?
 - 3) Adding "non monetary items" on page 227.
 - 4) Owners on page 228 or owners, attributable to (listed/unlisted) parent or to enforcement agencies?
 - 5) Derecognition of deferred tax assets/liabilities as expense or equity.
 - 6) Temporary difference or money due and owing or outstanding balance or no set-off or substance over form or attributable to tax law compliance or tax payment and liability based on assessable profit, attributable to non owners, considering no depreciation claims and effects inside IRD forms.

Thank you attention.

Edward Yeung
Yeung, Edward (signed)
CPA and the firms.
For filing