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

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File No.: Mr. Steve Ong

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Dear Mr. Ong,

**Invitation to Comment on IASB Exposure Draft  
on Management Commentary**

Thank you for your letter dated 30 November 2009 addressed to the Commissioner of Inland Revenue.

As a user, we welcome guidance that serves to promote the best practice in financial reporting as well as the preparation and presentation of management commentary to provide information supplementing and complementing the financial statements. That said, we have no comments on the questions raised in the captioned Exposure Draft.

Yours sincerely,

(Ms FONG Wai-hang, Freda)  
for Commissioner of Inland Revenue