



強制性公積金計劃管理局
MANDATORY PROVIDENT FUND
SCHEMES AUTHORITY

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9 July 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,

IASB Exposure Draft of Income Tax
IASB Exposure Draft of Proposed Amendments to IAS 39 and IFRS 7 -
Derecognition

Further to our letter of 3 July 2009, please kindly note that the Mandatory Provident Fund Schemes Authority has no comment on the two IASB Exposure Drafts on "Income Tax" and "Proposed Amendments to IAS 39 and IFRS 7 – Derecognition".

Yours sincerely,

(Gabriella YEE)

Chief Manager

(Policy Development & Research)