



Your Ref: C/FRSC
Our Ref: Lv127/09

BY FAX (2865 6776)

26 June 2009

Mr Steve Ong, FCA, FCPA
Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
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Wanchai
Hong Kong

Dear Mr Ong

Invitation to comment on IASB discussion documents

Thank you for your letter dated 27 May 2009, inviting us to comment on the subject matter.

After consulting our member companies, we advise that we do not have any comments.

Yours sincerely

Peter C H Tam
Chief Executive

PT/IW/sw