



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

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本局檔號 Our Ref. :
來函檔號 Your Ref.:

27 August 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

By Post
2009 AUG 31 AM 11:44
HKICPA

Dear Mr Ong,

**Comment on IASB Urgent Exposure Draft of Proposed Amendments to IAS 32 –
Classification of Right Issues**

Thank you for your letter dated 11 August 2009 to Mr Darren McShane inviting the comments of the Mandatory Provident Fund Schemes Authority on several discussion documents. With respect to the Exposure Draft of Proposed Amendments to IAS 32 – Classification of Right Issues, please kindly note that the Authority has no comment on the Draft. The Authority shall let you know if it has comments on the other discussion documents.

Yours sincerely,

(Gabriella YEE)

Chief Manager

(Policy Development & Research)