



OFFICIAL RECEIVER'S OFFICE

破 產 管 理 署

10TH-12TH FLOORS, HIGH BLOCK,
QUEENSWAY GOVERNMENT OFFICES,
66 QUEENSWAY, HONG KONG.

香港金鐘道六十六號金鐘道政府合署高座十樓至十二樓

來函請註明本署檔號

IN REPLY PLEASE QUOTE THIS REF:

來函檔號 YOUR REF: C/FRSC

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<http://www.oro.gov.hk>

3 April 2009

Hong Kong Institute of Certified Public Accountants
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(Attn : Mr. Steve Ong)

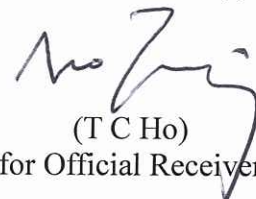
Dear Steve,

**Invitation to comment on
Proposed FASB Additional Guidance for Fair Value Measurement and
Other-Than-Temporary Impairment**

I refer to your letter dated 27 March 2009.

We have no comment on the IASB Request for Views.

Yours sincerely,



(T C Ho)
for Official Receiver