



Room 525, 5/F., Prince's Building, Central, Hong Kong  
Telephone: 2521 1160, 2521 1169 Facsimile: 2868 5035  
Email: info@hkab.org.hk Web: www.hkab.org.hk

香港中環太子大廈5樓525室  
電話：2521 1160, 2521 1169 圖文傳真：2868 5035  
電郵：info@hkab.org.hk 網址：www.hkab.org.hk

24 March 2009

By post & email: [ong@hkicpa.org.hk](mailto:ong@hkicpa.org.hk)

Mr. Steve Ong, FCA, FCPA  
Director, Standard Setting  
Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
Wanchai  
Hong Kong

2009 MAR 26 AM 11:05  
HKICPA

Dear Mr. Ong

Seeking Input to Questions Raised by IASB-US FASB Financial Crisis Advisory Group

Thank you for your letter dated 20 March 2009.

We appreciate the opportunity to provide written input to the specific questions to facilitate the deliberation of the Financial Crisis Advisory Group about the role of accounting during the recent global financial crisis and potential changes. The scope of the issues covered in the questions is broad and far reaching and merits careful consideration. In light of the request of the Institute to provide comments by 30 March 2009, we have asked our Committee members to provide their views to the Institute by the same date and send a copy of their reply to the Association for information.

Given the important work of the Financial Crisis Advisory Group, we should be grateful if the Institute would keep us informed of significant developments in this regard.

Yours sincerely

Jennifer Cheung  
Secretary

*Chairman* The Hongkong and Shanghai Banking Corporation Ltd  
*Vice Chairmen* Standard Chartered Bank (Hong Kong) Ltd  
Bank of China (Hong Kong) Ltd  
*Secretary* Jennifer Cheung

主席 香港上海滙豐銀行有限公司  
副主席 渣打銀行(香港)有限公司  
中國銀行(香港)有限公司  
秘書 張學欣