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ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—
COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

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Dear Mr. Ong,

**IASB Exposure Draft on
Fair Value Measurement**

Thank you for your letter dated 18 June 2009 addressed to the Commissioner of Inland Revenue.

The captioned Exposure Draft deals with how fair value should be measured when it is already required by existing standards and does not require additional fair value measurements. As far as tax administration is concerned, we have no comment on the questions raised under the Exposure Draft. In general, we consider that the proposed measurement of fair value and disclosures about fair value measurements are more consistent and informative.

Yours sincerely,

(Ms FONG Wai-hang, Freda)
for Commissioner of Inland Revenue