



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

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7 September 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 mail and email*

Dear Mr Ong,

### **IASB Exposure Draft – Fair Value Measurement**

Thank you for your letter dated 18 June 2009 to Mr Darren McShane inviting the comments of the Mandatory Provident Fund Schemes Authority on the IASB Exposure Draft on Fair Value Measurement. Please kindly note that the Authority has no comment on the Exposure Draft.

Yours sincerely,

(Gabriella YEE)

Chief Manager

(Policy Development & Research)