



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

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電話號碼 Tel. No. 2292 1330
傳真號碼 Fax. No. 2259 8825
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21 October 2002

Deputy Director, Accounting
Hong Kong Society of Accountants
4/F Tower Two Lippo Centre
89 Queensway
Hong Kong

Dear Sirs

**Consultation Paper on a
Proposed Framework for Differential Reporting**

I refer to the letter of 21 August 2002 from Mr Lee Kai Fat to our Managing Director, Mr Rafael Hui seeking the Authority's comments on the captioned subject. I have been instructed to answer on his behalf.

The Proposed Framework for Differential Reporting is to cater for the financial reporting needs of private companies and small entities. It has no direct relevance to the Authority as MPF products, if invest in equities, are required to invest in public listed companies. Therefore, we have no further comments to the consultation paper.

Yours faithfully,

(Martha Au)
Senior Manager
Supervision Division