

The DTC Association

(The Hong Kong Association of Restricted Licence Banks and Deposit-taking Companies)

存款公司公會 (香港有限牌照銀行及接受存款公司公會)

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Our Ref.: 20/00/00
Your Ref.: C/FRSC

29th October, 2010 (Fri)

Mr. Steve Ong, FCA, FCPA,
Director, Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House, 213 Queen's Road East
Wanchai Hong Kong
(Fax No. 02865-6776)

Dear Mr Ong,

Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on Exposure Draft of Hong Kong Interpretation 5
Presentation of Financial Statements - Classification by the Borrower of a
Term Loan that contains a Repayment on Demand Clause

Thanks for your letter of 15th September, 2010 inviting us to comment on the captioned subject.

We would like to let you know that, on this occasion, our Association members have not made any suggestions on this topic.

Thanks for consulting us and looking forward to more substantive discussions with you on future topics.

Yours Sincerely

Pui-Chong LUND
Association Secretary

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Association Secretary : P.C. Lund 龍沛蒼 ☎ : 2526 4079

Incorporated Under the Companies Ordinance of Hong Kong and Limited by Guarantee

根據香港公司條例成立之有限保證法團