

The DTC Association

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

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

29th March, 2010 (Mon)

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. ☎2865-6776)

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Dear Mr Ong,

Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IASB Exposure Draft -
Measurement of Liabilities in IAS 37

Thanks for your letter of 12th January, 2010 inviting us to comment on the *Measurement of Liabilities in IAS 37*.

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