

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

3rd December, 2010 (Fri)

Mr. Steve Ong, FCA, FCPA,
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Hong Kong Institute of Certified Public Accountants
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Wanchai Hong Kong
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2010 DEC -6 PM 4:34

HKICPA

Dear Mr Ong,

Hong Kong Institute of Certified Public Accountants (CPA)

Invitation to Comment on three IASB discussion documents

- (1) IASB Exposure Draft of *Severe Hyperinflation*
(*Proposed Amendments to IFRS 1*) - Annex 1
- (2) IVSB Discussion Paper *Valuation Uncertainty* - Annex 2
- (3) IASB Request for Views on Effective Dates and Transition Methods - Annex 3

Thank you for your letter of 3th November, 2010 inviting our Association members to comment on the three captioned topics. With respect to the first document, we have replied by your suggested deadline of the 16th of November, 2010.

With regard to the 2nd one of the captioned documents, we would like to let you know that our Association members have not expressed any views on this occasion. We are appreciative of your consulting us and look forward to more substantive discussions with you in future.

Yours Sincerely

Pui-Chong LUND
Association Secretary

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

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根據香港公司條例成立之有限保證法團

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