

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

9th November, 2011 (Wed)

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 two IASB consultation documents
(1) IASB Exposure Draft of Proposed Improvements to IFRSs (Fourth Set)
(2) IASB request for Views on Agenda Consultation 2011

Thank you for your letter of 2nd August, 2011 inviting our Association members to comment on the two captioned topics. With respect to the first document, we have replied by your suggested deadline of the 30th of September, 2011.

With regard to the 2nd one of the captioned documents, we would like to let you know that our Association members have not offered any suggestions 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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