

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

20th February, 2012 (Mon)

Mr. Steve Ong, FCA, FCPA
Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
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Wanchai Hong Kong
(Fax No. 02865-6776)

2012 FEB 21 AM 10:59

HKICPA

Dear Mr Ong,

Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IASB Exposure Draft (ED/2011/6) -
Revenue from Contracts with Customers

Thanks for your letter of 15th December, 2011 inviting us to comment on *IASB Exposure Draft (ED/2011/6) - Revenue from Contracts with Customers*.

This is just to let you know that our Association members have not made any suggestions on this topic.

Looking forward to future discussions with you on further issues.

Yours Sincerely



Pui-Chong LUND
Association Secretary

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