

The DTC Association

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

存款公司公會 (香港有限制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

28th February, 2012 (Tue)

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

2012 FEB 29 PM 3:44

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Dear Mr Ong,

Hong Kong Institute of Certified Public Accountants (CPA)

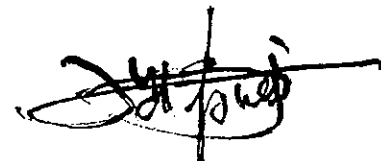
- (1) Invitation to Comment on IASB Exposure Draft of Proposed Amendments to IFRS 10 Transition Guidance
- (2) Financial Reporting Forum - IASB Talks about Exposure Draft of *Revenue from Contracts with Customer*, 13 February 2012

Thanks for your letter of 11th January, 2012 inviting us to comment on *IASB Exposure Draft of Proposed Amendments to IFRS 10 Transition Guidance*.

This is just to let you know that our Association members have not made any comments on the subject.

Looking forward to future discussions with you on further issues.

Yours Sincerely



Pui-Chong LUND
Association Secretary

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