

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)

Unit 1704, 17/F., Bonham Trade Centre,
50 Bonham Strand East, Sheung Wan, Hong Kong.
Tel: 2526 4079 Fax: 2523 0180
E-mail: dtca@dtca.org.hk HomePage: <http://www.dtca.org.hk>

香港上環文咸東街 50 號
寶恒商業中心 17 樓 1704 室
電話: 2526 4079 傳真: 2523 0180
電子郵件: dtca@dtca.org.hk 網頁: <http://www.dtca.org.hk>

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

3rd September, 2012 (Mon)

Ms. Selene Ho
Associate 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. 2865-6776)

2012 SEP - 4 PM 3:15

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Dear Ms Ho,

Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IASB consultation documents

- (1) IFRS Interpretations Committee Exposure Draft of *Levies Charged by Public Authorities on Entities that Operate in a Specific Market - Annex 1*
- (2) IFRS Interpretations Committee Exposure Draft of *Put Options Written on Non-Controlling Interests - Annex 2*

Thank you for your letter of 21st June, 2012 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 6th of August, 2012.

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