

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)

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

10th July, 2009 (Fri)

Fax Header:

Pages Transmitted (including this page): 1

→ From: P C LUND, *Association Secretary, The DTC Association*

→ To: 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)

Subject:

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

- (1) IASB Discussion Paper on *Preliminary Views on Leases*
- (2) IASB Exposure Draft of *Income Tax*
- (3) IASB Exposure Draft of *Proposed Amendments to IAS 39 and IFRS 7 - Derecognition*

Dear Sir,

Thank you for your letter of 27th May, 2009 consulting our Association members on the captioned three papers. We understand that you would like to have feedback on (2) IASB Exposure Draft of *Income Tax* and (3) IASB Exposure Draft of *Proposed Amendments to IAS 39 and IFRS 7 - Derecognition* by today.

This is just to let you know that our Association members have made no comments on these two papers.

Looking forward to future discussions with you on further issues.

Yours Sincerely

Pui-Chong LUND
Association Secretary

Chairman : Geoffrey Mansfield 萬志輝 ☎ : 2290 0389 Vice-Chairman : Yoke Kong Tan 陳玉光 ☎ : 2525 9351

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

Incorporated Under the Companies Ordinance of Hong Kong and Limited by Guarantee

根據香港公司條例成立之有限保證法團