

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

20th August, 2010 (Fri)

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. 02865-6776)

2010 AUG 23 PM 12:16

RECEIVED
HKICPA

Dear Mr Ong,

- Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on two IASB discussion documents
- (1) IASB Exposure Draft of *Measurement Uncertainty Analysis Disclosure for Fair Value Measurements*
 - (2) IASB Exposure Draft of *Revenue from Contracts with Customers*

Dear Sir,

Thank you for your letter of 23rd July, 2010 inviting our Association members to comment on the two captioned topics. We understand that you would like to receive views on the first document – i.e. “IASB Exposure Draft of *Measurement Uncertainty Analysis Disclosure for Fair Value Measurements* by today the 20th of August.

This is to let you know that our Association members have not made any suggestions in particular 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

Chairman : Ryan Fung 馮鈺龍 ☎ : 2290 0302 Vice-Chairman : Anthony Tze-wai NG 吳子威 ☎ : 2846 2202

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

197871