

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

→ To: Mr. Steve Ong, FCA, FCPA,
Director, Standard Setting Department
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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,

Thanks 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 (1) IASB Discussion Paper on *Preliminary Views on Leases* by today and the other two by the next Friday.

This is just to let you know that our Association members have not made any comments on (1) IASB Discussion Paper on *Preliminary Views on Leases*.

Looking forward to future discussions with you on further issues.

Yours Sincerely

Pui-Chong LUND
Association Secretary

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