

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
Your Ref.: C/FRSC

30th October, 2009 (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. 2865-6776)

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HKCPA

Dear Mr Ong,

CPA's Invitation to Comment on three IASB discussion documents

- (1) IASB Urgent Exposure Draft of *Proposed Amendments to IAS 32 - Classification of Rights Issues*
- (2) IFRIC Draft Interpretation - D25 Extinguishing Financial Liabilities with Equity Instruments
- (3) IASB Exposure Draft of *Rate-regulated Activities*

Dear Sir,

Thank you for your letter of 11th August, 2009 inviting our Association members to comment on the three captioned topics. We understand that you would like to receive views on the third document – i.e. the one concerning “Rate-regulated Activities” by today the 30th of October.

This is to let you know that our Association members have made no 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

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

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根據香港公司條例成立之有限保證法團

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