

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)

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Our Ref.: 20/00/00

20th May, 2004 (Thu)

Fax Header:

Pages Transmitted (including this page): 1

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

→ To: Ms. Winnie C. W. Cheung, Chief Executive & Registrar,
Hong Kong Society of Accountants
(Fax No. 02865-6776)

Subject:

Hong Kong Society of Accountants (HKSA) on
Consultation Paper on
Proposed Implementation of a Small and Medium-Sized Entity Financial Reporting
Framework and Financial Reporting Standard

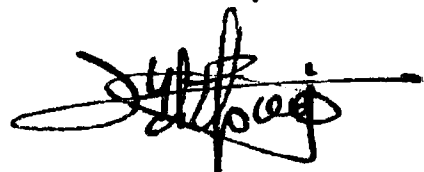
Dear Madam,

Thank you for your consultation letter dated 18th May, 2004.

We would like to let you know that our Association members have not submitted any opinion on this subject.

We appreciate your consulting us and look forward to be in discussion with you over future subjects.

Yours Sincerely



Pui-Chong LUND
Association Secretary

Chairman : Cliff Forster 霍榮滔 ☎ : 2847 3980

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

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Our Ref.: 20/00/00

9th July, 2004 (Fri)

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→ To: Ms. Winnie C. W. Cheung, Chief Executive & Registrar,
Hong Kong Society of Accountants
(Fax No. 02865-6776)

Subject:

Hong Kong Society of Accountants (HKSA) on
Consultation Paper on
IASB Discussion Paper
"Preliminary Views on Accounting Standards
for Small and Medium-sized Entities"

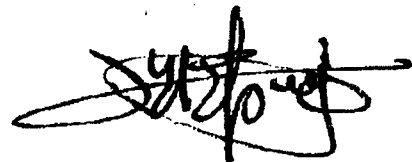
Dear Madam,

Thank you for your consultation letter dated 25th June, 2004.

We would like to let you know that our Association members have not commented on this topic.

We appreciate your consulting us and look forward to be in touch with you on future occasions.

Yours Sincerely



Pui-Chong LUND
Association Secretary

Chairman : Cliff Forster 霍肇滔 ☎ : 2847 3980

Vice-Chairman : Yoke Kong Tan 陳玉光 ☎ : 2525 9354

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根據香港公司條例成立之有限保證法團