

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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Our Ref.: 20/00/00
Your Ref.: C/FRSC

2nd July, 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. 2865-6776)

Dear Mr Ong,

Hong Kong Institute of Certified Public Accountants (CPA)

Invitation to Comment on three IASB discussion documents

- (1) IASB Exposure Draft of *Conceptual Framework for Financial Reporting: The Reporting Entity*
- (2) IASB Discussion Paper on Extractive Activities
- (3) IASB Exposure Draft on Proposed Amendments to IAS 19 - Defined Benefit Plans

Dear Sir,

Thank you for your letter of 5th May, 2010 inviting our Association members to comment on the three captioned topics. We understand that you would like to receive views on the first document – i.e. “IASB Exposure Draft of *Conceptual Framework for Financial Reporting: The Reporting Entity*” by today the 2nd of July.

I would like to let you know that our Association members have not written to comment on this Exposure Draft. Thanks for consulting us.

Yours Sincerely



Pui-Chong LUND
Association Secretary

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