

# 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  
Your Ref.: C/FRSC

8<sup>th</sup> February, 2010 (Mon)

Mr. Steve Ong, FCA, FCPA,  
Director, Standard Setting Department  
*Hong Kong Institute of Certified Public Accountants*  
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2010 FEB -9 AM 11:23

CPA  
HKICPA

Dear Mr Ong,

Hong Kong Institute of Certified Public Accountants (CPA)

Invitation to Comment on three IASB discussion documents

- (1) IASB Exposure Draft on *Management Commentary*
- (2) IASB Exposure Draft of *Financial Instruments: Amortised Cost and Impairment*

Dear Sir,

Thank you for your letter of 30<sup>th</sup> November, 2009 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 on *Management Commentary* by today the 8<sup>th</sup> of February.

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

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