

# 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

8<sup>th</sup> October, 2010 (Fri)

Mr. Steve Ong, FCA, FCPA,  
Director, Standard Setting Department  
*Hong Kong Institute of Certified Public Accountants*  
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Dear Mr Ong,

Hong Kong Institute of Certified Public Accountants (CPA)

Invitation to Comment on two IASB discussion documents


- (1) IASB Exposure Draft of *Measurement Uncertainty Analysis Disclosure for Fair Value Measurements*
- (2) IASB Exposure Draft of *Revenue from Contracts with Customers*

Dear Sir,

Thank you for your letter of 23rd July, 2010 inviting our Association members to comment on the two captioned topics. With respect to the first document, we have replied by your suggested deadline of the 20<sup>th</sup> of August, 2010.

With regard to the 2<sup>nd</sup> one of the captioned documents, we would like to let you know that our Association members have not made 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 : Ryan Fung 馮鈺龍 ☎ : 2290 0302 Vice-Chairman : Anthony Tze-wai NG 吳子威 ☎ : 2846 2202

Association Secretary : P.C. Lund 龍沛蒼 ☎ : 2526 4079

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