

# 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., Donham Trade Centre,  
50 Donham 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

31<sup>st</sup> January, 2011 (Mon)

Mr. Steve Ong, FCA, FCPA,  
Director, Standard Setting Department  
*Hong Kong Institute of Certified Public Accountants*  
37<sup>th</sup> Floor, Wu Chung House, 213 Queen's Road East  
Wanchai Hong Kong  
(Fax No. 02865-6776)

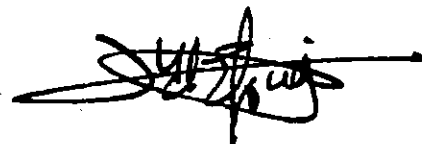
Dear Mr Ong,

- Hong Kong Institute of Certified Public Accountants (CPA)  
Invitation to Comment on two IASB consultation documents
- (1) IFRS Foundation Paper for Public Consultation - Status of Trustee's Strategy Review - Annex 1
  - (2) IASB Exposure Draft of Hedge Accounting - Annex 2

Thank you for your letter of 17<sup>th</sup> December, 2010 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. “IFRS Foundation Paper for Public Consultation - Status of Trustee's Strategy Review - Annex 1” by today the 31<sup>st</sup> of January.

This is just to let you know that our Association members have not made any alternative suggestions to proposals at your consultation paper on this occasion. We appreciate of your consulting us and look forward to more discussions with you on other issues in the future.

Yours Sincerely



Pui-Chong LUND  
Association Secretary

Chairman: Ryan FUNG 馮鈺龍 ☎: 2290 0302

Vice-Chairman: Huat Oon LEE ☎: 2525 9351

Vice-Chairman: Lourdes A. SALAZAR ☎: 2846 2288

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

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