

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

30th September, 2011 (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)

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Dear Mr Ong,

Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IASB consultation document
IASB Exposure Draft of Mandatory Effective Date of IFRS 9

Thanks for your letter of 15th August, 2011 inviting us to comment on the captioned subject.

We would like to let you know that, on this occasion, our Association members have not offered any comments on this topic.

Thanks for consulting us and looking forward to more substantive discussions with you on future topics.

Yours Sincerely

Pui-Chong LUND
Association Secretary

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