

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)

RECEIVED
HKICPA

2011 DEC 19 PM 12:28

Unit 1704, 17/F., Bonham Trade Centre,
50 Bonham 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

15th December, 2011 (Thu)

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 two IASB consultation documents

- (1) IASB Exposure Draft of *Investment Entities*
- (2) IASB Exposure Draft of *Government Loans (Proposed amendments to IFRS 1)*

Thanks for your letter of 15th November, 2011 inviting us to comment on the captioned two subjects.

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

207068

Acting -Chairman: Huat Oon LEE ☎: 2525 9351

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

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

Incorporated Under the Companies Ordinance of Hong Kong and Limited by Guarantee

根據香港公司條例成立之有限保證法團