

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

1st August, 2012 (Wed)

Ms. Selene Ho
Associate Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House, 213 Queen's Road East
Wanchai Hong Kong
(Fax No. 02865-6776)

Dear Ms Ho,

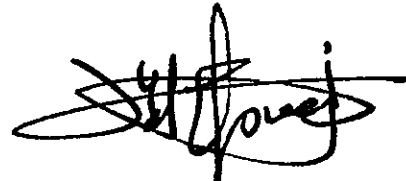
Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on the IFRS Foundation
Consultation Document of Due Process Handbook

Thanks for your letter of 4th June, 2012 inviting us to comment on *IFRS Foundation Consultation Document of Due Process Handbook*.

This is just to let you know that our Association members have not made suggestions on this subject.

Looking forward to future discussions with you on further issues.

Yours Sincerely



Pui-Chong LUND
Association Secretary