

# 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

30<sup>th</sup> July, 2013 (Tue)

Mr. Simon Riley  
Director, Standard Setting  
*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 Riley,

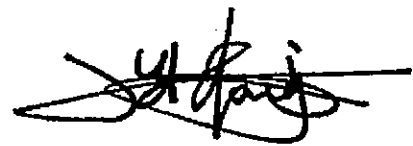
Hong Kong Institute of Certified Public Accountants (CPA)  
Invitation to Comment on IASB consultation documents

- (1) IASB Exposure Draft of Financial Instruments: Expected Credit Losses - Annex 1
- (2) IASB Exposure Draft of Defined Benefit Plans: Employee Contributions  
(Proposed Amendments to IAS 19)- Annex 2
- ✓(3) IASB Exposure Draft of Regulatory Deferral Accounts - Annex 3

Thank you for your letter of 13<sup>th</sup> May, 2013 inviting our Association members to comment on the three captioned topics. With respect to the first and second, we have replied by your suggested deadline of the 11<sup>th</sup> and 26<sup>th</sup> of June, 2013 respectively.

With regard to the 3<sup>rd</sup> one of the captioned documents, we would like to let you know that our Association members have not made any alternative suggestions to your proposals. 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

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Acting 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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根據香港公司條例成立之有限保證法團