

+852 2523 0180

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
Email: drca@drca.org.hk Home Page: <http://www.drca.org.hk>

香港上環文咸東街50號
寶利商業中心17樓1704室
電話: 2526 4079 傳真: 2523 0180
電子郵件: drca@drca.org.hk 網頁: <http://www.drca.org.hk>

Our Ref.: 20/00/00
Your Ref.: C/FRSC

16th December, 2013 (Mon)

Mr. Simon Riley
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 Mr Riley,

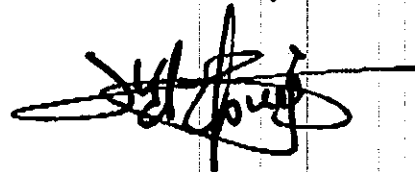
Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IASB Discussion Paper of Conceptual Framework

Thanks for your letter of 4th October, 2013 inviting us to comment on the captioned subject.

This is just to let you know that our Association members have not made any comments on the subject.

Looking forward to future discussions with you on further issues.

Yours Sincerely



Pui-Chong LUND
Association Secretary