

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

2nd December, 2016 (Fri)

Ms. Christina Ng
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 Ng,

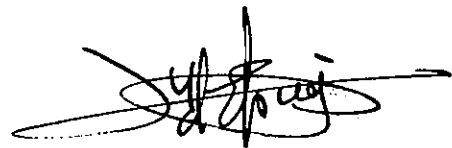
Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on Request for Information on
Post-implementation Review of Accounting Guideline 5
Merger Accounting for Common Control Combinations

Thanks for your letter of 9th August, 2016 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