

# 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., 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

26<sup>th</sup> February, 2009 (Thu)

Mr. Steve Ong, Deputy 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)

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Dear Mr Ong,

Hong Kong Institute of Certified Public Accountants (CPA)  
Invitation to Comment on IASB Exposure Draft ED 10 Consolidated Financial  
Statements - A comprehensive review of off balance sheet risk

Many thanks for your letter of 21<sup>st</sup> January, 2009 consulting our Association on the captioned exposure draft.

I would like to let you know that our Association members have not made any comments on this occasion.

Looking forward to further discussion with you on future occasions.

Yours Sincerely

Pui-Chong LUND  
Association Secretary