

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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→ From: P C LUND, *Association Secretary, The DTC Association*

→ To: Mr. Steve Ong, FCA, FCPA,
Director, Standard Setting Department
Hong Kong Institute of Certified Public Accountants
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Subject:

IASB Request for Views on Proposed FASB Additional
Guidance for Fair Value Measurement and Other-Than-Temporary Impairment

Dear Mr Ong,

Thanks for your letter of 27th March, 2009 inviting us to comment on the *Proposed FASB Additional Guidance for Fair Value Measurement and Other-Than-Temporary Impairment*.

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

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Association Secretary : P.C. Lund 龍沛蒼 ☎ : 2526 4079

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