The DTC Association

(The Hong Kong Association of Restricted Licence Banks and Deposit-taking Companies)

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Our Ref .: 20/00/00

13th March, 2009 (Fri)

Mr. Steve Ong, Deputy Director, Standard Setting, Hong Kong Institute of Certified Public Accountants 37th Floor, Wu Chung House, 213 Oueen's Road East, Wanchai, HONG KONG

[Fax# 2865-6776 Pages Faxed: 1]

Dear Mr Ong,

IASB Discussion Paper on Preliminary Views on Financial Statement Presentation

Thanks for your letter of 31st December, 2008.

I would like to let you know that our Association members have no comments on the captioned paper.

Looking forward to more discussions with you on future issues,

Yours Sincerely

Pui-Chong LUND **Association Secretary**

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