

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
Your Ref.: C/FRSC

16th November, 2009 (Mon)

Mr. Steve Ong, FCA, FCPA,
Director, Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House, 213 Queen's Road East
Wanchai Hong Kong
(Fax No. ☎2865-6776)

2009 NOV 20 AM 11:07

HKICPA

Dear Mr Ong,

CPA Invitation to Comment on two IASB discussion documents
and HKICPA Practice Note

- (1) IASB Exposure Draft of *Proposed Improvements to IFRSs (Third Set)*
- (2) IASC Foundation Discussion Document of *Part 2 of the Constitution Review - Proposals for Enhanced Public Accountability*
- (3) Practice Note 740 on *Auditor's Letter on Continuing Connected Transactions under the Hong Kong Listing Rules*

Dear Sir,

Thank you for your letter of 2nd November, 2009 inviting our Association members to comment on the three captioned topics. We understand that you would like to receive views on the first and second document – i.e. “IASB Exposure Draft of *Proposed Improvements to IFRSs (Third Set)* and IASC Foundation Discussion Document of *Part 2 of the Constitution Review - Proposals for Enhanced Public Accountability*” by today the 16th of November.

This is to let you know that our Association members have made no comments on this occasion. We are appreciative of your consulting us and look forward to more substantive discussions with you in future.

Yours Sincerely

Pui-Chong LUND
Association Secretary

Chairman : Geoffrey Mansfield 萬志輝 ☎ : 2290 0389 Vice-Chairman : Yoke Kong Tan 陳玉光 ☎ : 2525 9351

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

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根據香港公司條例成立之有限保證法團

1/2/09