

The DTC Association

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

存款公司公會 (香港有限制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

13th September, 2010 (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. 02865-6776)

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Dear Mr Ong,

Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on three IASB consultation documents

- (1) IASB Exposure Draft of *Fair Value Option for Financial Liabilities*
- (2) IASB Exposure Draft of *Presentation of Items of Other Comprehensive Income (Proposed Amendments to IAS 1)*
- (3) IASB Request for Comment on FASB *Financial Instruments Exposure Draft*

Dear Sir,

We would like to thank you for the letter of 8th June, 2010 inviting our Association members to comment on the three captioned topics. With respect to the first document, we have already replied by your suggested deadline of the 2nd of July, 2010.

With regard to the 2nd one of the captioned documents, we would like to let you know that our Association members have not offered opinions on the subject. We are appreciative of your consulting us nonetheless and look forward to more substantive discussions with you in future.

Yours Sincerely

Pui-Chong LUND
Association Secretary

Chairman : Ryan Fung 馮鈺龍 ☎ : 2290 0302 Vice-Chairman : Anthony Tze-wai NG 吳子威 ☎ : 2846 2202

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

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