

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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Our Ref.: 20/00/00

Your Ref.: C/FRSC

29th September, 2008 (Mon)

Fax Header:

Pages Transmitted (including this page): 1

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

→ To: Mr. Steve Ong, FCA, FCPA, Deputy Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
(Fax No. @2865-6776)

Subject:

Hong Kong Institute of Certified Public Accountants (CPA)
Exposure Draft of Proposed Amendments to Small and Medium-sized
Entity Financial Reporting Framework and Standards (SME-FRF & SME-FRS)
to cover Group Accounts and Cash flow Statements

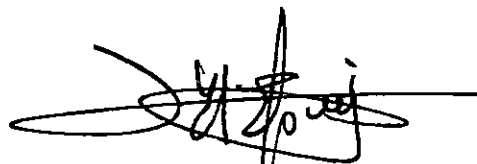
Dear Sir,

Thanks for your consultation of 12th June, 2008.

This is to let you know that our Association members have made no comments on the subject.

We appreciate your consulting us and look forward to be in touch with you again.

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

Incorporated Under the Companies Ordinance of Hong Kong and Limited by Guarantee

根據香港公司條例成立之有限保證法團

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17th June, 2008 (Tue)

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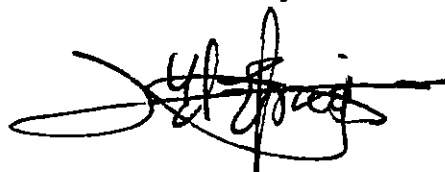
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Exposure Draft of Proposed Amendments to Small and Medium-sized
Entity Financial Reporting Framework and Standards (SME-FRF & SME-FRS)
to cover Group Accounts and Cash flow Statements

Dear Sir,

Thank you for your consultation letter dated 12th June, 2008. This is to let you know that your letter will be dispatched to my Association members through eMail.

We appreciate your consulting us and look forward to be in touch with you again.

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
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