

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: Ms. Patricia McBride, Executive Director
Hong Kong Institute of Certified Public Accountants
(Fax No. 02865-6776)

Subject:

Hong Kong Institute of Certified Public Accountants (CPA)
IASB Exposure Draft of Proposed *International Financial Reporting Standard*
for Small and Medium-sized Entities

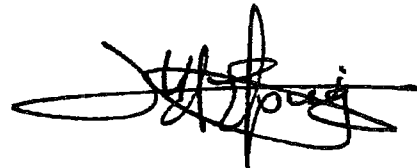
Dear Madam,

Thank you for your consultation letters dated 28th February and 29th June, 2007 respectively.

This is just to let you know that our Association members have no comments on this set of papers.

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 9354

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