

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

21st August, 2019 (Wed)

Ms. Christina Ng
Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House, 213 Queen's Road East
Wanchai Hong Kong

Dear Ms Ng,

Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IASB Exposure Draft
ED/2019/3 Reference to the Conceptual Framework
(Proposed Amendments to IFRS 3)

Thanks for your letter of 5th June, 2019 inviting us to comment on the captioned subject.

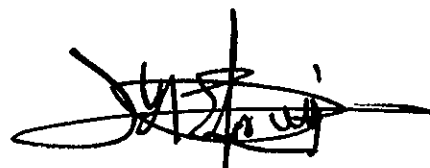
This is just to let you know that our Association members have not made any comments on the subject.

With effect from **1st September, 2019 (Sun)**, our building name will be changed as follows:

Unit 1704, 17/F., Strand 50
50 Bonham Strand,
Sheung Wan, HONG KONG

Thank you for your kind attention.

Yours Sincerely



Pui-Chong LUND
Association Secretary