

# 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

7<sup>th</sup> March, 2019 (Thu)

Ms. Christina Ng  
Director, Standard Setting  
*Hong Kong Institute of Certified Public Accountants*  
37<sup>th</sup> Floor, Wu Chung House, 213 Queen's Road East  
Wanchai Hong Kong  
(Fax No. 02865-6776)

Dear Ms Ng,

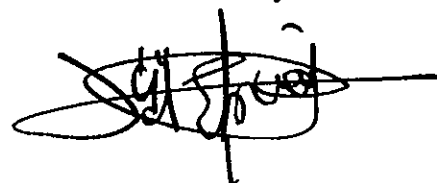
Hong Kong Institute of Certified Public Accountants (CPA)  
Invitation to Comment on IASB Exposure Draft  
ED/2018/2 *Onerous Contracts - Cost of Fulfilling a Contract*  
*(Proposed Amendments to IAS 37)*

Thanks for your letter of 2<sup>nd</sup> January, 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.

Looking forward to future discussions with you on further issues.

Yours Sincerely



Pui-Chong LUND  
Association Secretary