

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

16th January, 2013 (Wed)

Mr. Simon Riley
Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House, 213 Queen's Road East
Wanchai Hong Kong
(Fax No. 02865-6776)

Dear Mr Riley,

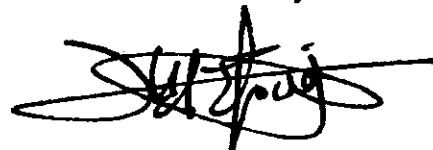
Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IASB and IVSC consultation documents

- (1) IVSC Exposure Draft *Valuation Uncertainty* - Annex 1
- (2) IVSC Exposure Draft *The Valuation of Forest* - Annex 2
- (3) IASB Exposure Draft of *Annual Improvements to IFRSs 2011 - 2013 Cycle*
- Annex 3
- (4) IASB Exposure Draft of *Equity Method: Share of Other Net Asset Changes*
- Annex 4

Thank you for your letter of 28th November, 2012 inviting our Association members to comment on the four captioned topics. With respect to the first and second documents, we have replied by your suggested deadline of the 11th of January, 2013.

With regard to the 3rd one of the captioned documents, we would like to let you know that our Association members have not expressed any views on this occasion. We are appreciative of your consulting us and look forward to more substantive discussions with you in future.

Yours Sincerely



Pui-Chong LUND
Association Secretary