

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

28th February, 2013 (Thu)

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,

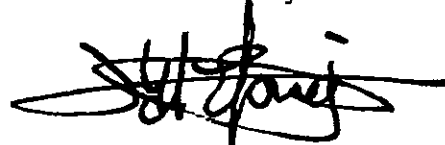
Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IASB and IVSC consultation documents

- (1) IVSC Discussion Paper *Investment Property* - Annex 1
- (2) IASB Exposure Draft of *Classification and Measurement: Limited Amendments to IFRS 9* - Annex 2
- (3) IASB Exposure Draft of *Proposed Amendments to IAS 16 and IAS 38 - Clarification of Acceptable Methods of Depreciation and Amorisation* - Annex 3

Thank you for your letter of 11th December, 2012 inviting our Association members to comment on the three captioned topics. With respect to the first document, we have replied by your suggested deadline of the 1st of February, 2013.

With regard to the 2nd 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