

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

11th June, 2013 (Tue)

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. 2865-6776)

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Dear Mr Riley,

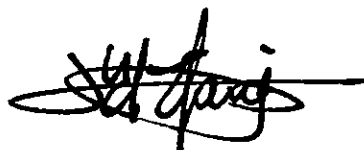
Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IASB consultation documents

- (1) IASB Exposure Draft of Financial Instruments: Expected Credit Losses - Annex 1
- (2) IASB Exposure Draft of Defined Benefit Plans: Employee Contributions
(Proposed Amendments to IAS 19)- Annex 2
- (3) IASB Exposure Draft of Regulatory Deferral Accounts - Annex 3

Thank you for your letter of 13th May, 2013 inviting our Association members to comment on the three captioned topics. We understand that you would like to receive views on the first document - i.e. "IASB Exposure Draft of Financial Instruments: Expected Credit Losses - Annex 1" by today the 11th June.

This is to let you know that our Association members have not made any alternative suggestions to your proposals on this occasion. We are appreciative of your consulting us and look forward to discussions with you on other issues in the future.

Yours Sincerely



Pui-Chong LUND
Association Secretary