

# 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

14<sup>th</sup> February, 2014 (Fri)

Mr. Simon Riley  
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 Mr Riley,

Hong Kong Institute of Certified Public Accountants (CPA)  
Invitation to Comment on IASB Exposure Draft of Annual Improvements  
to IFRSs 2012 - 2014 Cycle

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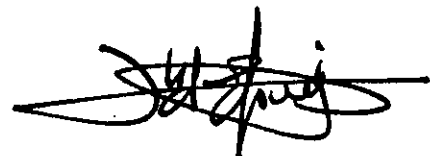
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Thanks for your letter of 2<sup>nd</sup> January, 2014 inviting us to comment on the captioned subject.

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