

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

30th June, 2014 (Mon)

Mr. Simon Riley
Acting 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)

Dear Mr Riley,

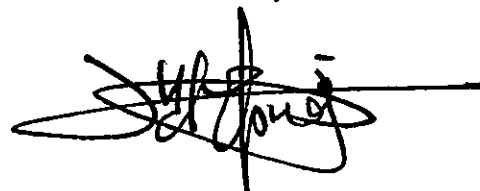
Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on two IASB consultation documents

- (1) IASB Request for Information *Post-Implementation Review:*
IFRS 3 Business Combinations - Annex 1
 - (2) IASB Exposure Draft of *Disclosure Initiative (Proposed Amendments to IAS 1)*
- Annex 2
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Thank you for your letter of 10th April, 2014 inviting our Association members to comment on the two captioned topics. With respect to the first document, we have replied by your suggested deadline of the 30th of April, 2014.

With regard to the 2nd one of the captioned documents, we would like to let you know that our Association members have not offered any suggestions 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