

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

17th February, 2015 (Tue)

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. 02865-6776)

Dear Mr Riley,

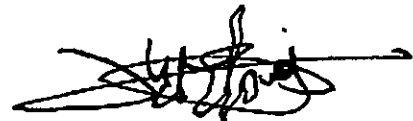
Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IASB Exposure Draft ED/2014/5
Classification and Measurement of Share-based Payment Transactions
(Proposed Amendments to IFRS 2)

Thanks for your letter of 18th December, 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

Acting Chairman : Huat Oon LEE ☎ : 2525 9351

Vice-Chairman : Lourdes A. SALAZAR ☎ : 2846 2288

Association Secretary : P.C. LUND 龍沛香 ☎ : 2526 4079

Incorporated Under the Companies Ordinance of Hong Kong and Limited by Guarantee

根據香港公司條例成立之有限保證法團