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13 July 2015

Ms. Christina Ng,
Head of Financial Reporting,
Hong Kong Institute of
Certified Public Accountants,
37th Floor, Wu Chung House,
213 Queens' Road East,
Wanchai, Hong Kong

Dear Ms. Ng,

Invitation to Comment on IASB Exposure Draft ED/2015/5 Remeasurement on a Plan Amendment, Curtailment or Settlement/Availability of a Refund from a Defined Benefit Plan (Proposed amendments to IAS 19 and IFRIC 14)

I refer to your letter dated 29 June 2015 and your invitation for comments on the above Exposure Draft.

The Exposure Draft involves technical aspects on the remeasurement on a plan amendment, curtailment or settlement/availability of a refund from a defined benefit plan, which is outside the remit of work of our committees.

We thank you for writing to us but regret we would not be able to assist.

Yours sincerely,

Kenneth Fok
Director of Practitioners Affairs

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