

# 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

18<sup>th</sup> August, 2014 (Mon)

Mr. Simon Riley  
Acting 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,

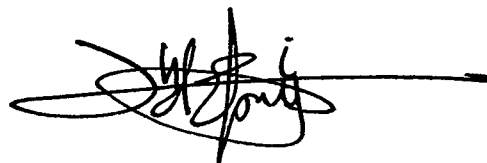
Hong Kong Institute of Certified Public Accountants (CPA)  
Invitation to Comment on IASB Exposure Draft ED/2014/2 Investment Entities:  
Applying the Consolidation Exception (Proposed Amendments to IFRS 10 and IAS 28)

Thanks for your letter of 10<sup>th</sup> July, 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