



October 07, 2014

International Accounting Standards Board
30 Cannon Street
London, United Kingdom
EC4M 6XH

Reply sent via online upload

RE: Discussion Paper *Accounting for Dynamic Risk Management: a Portfolio Revaluation Approach to Macro Hedging*

Dear Sirs and Mesdames:

The Committee on Corporate Reporting (CCR) of Financial Executives International Canada (FEI Canada) is responding to your request for comments on the Discussion Paper *Accounting for Dynamic Risk Management: a Portfolio Revaluation Approach to Macro Hedging*.

The CCR is one of seven thought leadership committees of FEI Canada. CCR is devoted to improving the awareness of issues and educating FEI Canada members on the implications of the issues it addresses, and is focused on continually improving the standards and regulations impacting corporate reporting.

The CCR focused its review on identifying circumstances where the Discussion Paper would impact non-financial institutions, and found that the applicability of the Discussion Paper would be limited. As such, the CCR does not have any detailed comments at this point. The CCR will continue to monitor this topic area and look to provide more detailed comments, where relevant, on any Exposure Draft that is issued.

Regards,

A handwritten signature in black ink, appearing to read 'Neil Robertson'.

Neil Robertson
Chair
Committee on Corporate Reporting
FEI Canada

Financial Executives International Canada (FEI Canada) is the all industry professional membership association for senior financial executives. With eleven chapters across Canada and more than 1,700 members, FEI Canada provides professional development, thought leadership and advocacy services to its members. The association membership, which consists of Chief Financial Officers, Audit Committee Directors and senior executives in the Finance, Controller, Treasury and Taxation functions, represents a significant number of Canada's leading and most influential corporations. www.feicanada.org