











Please note that the comments expressed herein are solely my personal views

### **Effective Date and Transition**

**Question 13:** Do you agree with the proposed transition requirements in paragraph 810-10-65-4? If not, how would you propose to amend those requirements, and why? Please provide an estimate of how long it would reasonably take to implement the proposed requirements.

*In general I would suggest that retrospective application would provide the most meaningful information to users of financial statements.*

**Question 14:** Should early adoption be permitted? If not, why?

*In general I would recommend that you should permit early adoption.*

Yours faithfully

Chris Barnard