

BENNY K B KWOK FORENSIC EXPERT

郭啟彬法證專家

Adjudication ■ Dispute Analysis ■ Due Dillgence ■ Expert Witness ■ Fraud Investigation

BY EMAIL & BY FAX

Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37/F Wu Chung House
213 Queen's Road Central
Wan Chai
HONG KONG

For the attention of:

- Ms Selena Ho, Associate Director
- Ms Winnie Chan, Standard Setting Manager

Our ref: hki CPA0201
Your ref: C/FRSC

14 September 2012

Dear Sirs & Madams,

Consultation documents issued by IVSC ***Valuation in the Extractive Industries and The Valuation of Trade Related Property***

We refer to your letter dated 8 August 2012 in connection with the invitation to comment on the two consultation documents of IVSC.

As we have been facing exceptionally heavy caseloads during this summer, we regret to inform you that, on this occasion, we could not deploy the necessary resources to address the two consultation documents.

We apologise for any inconvenience this might have caused. Please contact us again if you require our support in the future.

Yours truly,

For and on behalf of
BENNY K B KWOK
FORENSIC EXPERT


Accountant (Public)

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