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30 December 2013

Hong Kong Institute of Certified Public Accountants  
37th Floor, Wu Chung House  
213 Queen's Road East  
Wanchai  
Hong Kong


(Attn : Mr. Simon Riley)

Dear Simon,

**Invitation to Comment**

I refer to your letter dated 16 December 2013. From the insolvency perspective, we have no comments on IASB's Exposure Draft of Equity Method in Separate Financial Statements.

Yours sincerely,



( T. C. HO )  
for Official Receiver