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BY POST

31 December 2013

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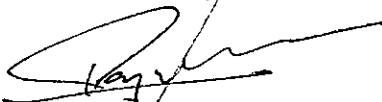
Dear Mr. Riley,

IASB Exposure Draft of Equity Method in Separate Financial Matters

Thank you for your letter dated 16 December 2013 and your invitation to comment on the above Exposure Draft.

It is noted that the said Exposure Draft involves technical aspects in relation to financial statements, which our Committees consider that they may not have the relevant expertise to comment. Nevertheless, the effort taken by you and IASB in improving the relevant standards is much appreciated.

Yours sincerely,



Edwin Lee
Assistant Director, Practitioners Affairs

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P.9

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