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6 February 2014

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Wanchai  
Hong Kong


(Attn : Mr. Simon Riley)

Dear Simon,

**Invitation to Comment**

I refer to your letter dated 2 January 2014. From the insolvency perspective, we have no comments on the IASB Exposure Draft of Annual Improvements to IFRSs 2012 – 2014 Cycle.

Yours sincerely,



( T. C. HO )  
for Official Receiver