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# LAW SOCIETY

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## 香港律師會

3/F WING ON HOUSE · 71 DES VOEUX ROAD  
CENTRAL · HONG KONG DX-009100 Central 1  
香港中環德輔道中71號  
永安集團大廈3字樓

TELEPHONE (電話) : (852) 2846 0500  
FACSIMILE (傳真) : (852) 2845 0387  
E-MAIL (電子郵件) : sg@hklawsoc.org.hk  
WEBSITE (網頁) : www.hklawsoc.org.hk

Our Ref : COM  
Your Ref : C/FRSC  
Direct Line :

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15 July 2014

Mr. Simon Riley,  
Acting Director, Standard Setting  
Hong Kong Institute of  
Certified Public Accountants,  
37<sup>th</sup> Floor, Wu Chung House,  
213 Queen's Road East,  
Wanchai, Hong Kong

Dear Mr. Riley,

### IASB Exposure Draft ED/2014/2 Investment Entities: Applying the Consolidation Exception (Proposed Amendments to IFRS 10 and IAS 28)

Thank you for your letter dated 10 July 2014 and your invitation to comment on the above Draft.

It is noted that the said Draft involves technical aspects of financial statement which our Committees consider that it would not be appropriate for us to comment. Nevertheless, the effort taken by you in this matter is much appreciated.

Yours sincerely,

Edwin Lee  
Assistant Director, Practitioners Affairs

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