



THE
LAW SOCIETY
OF HONG KONG
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 :
Your Ref :
Direct Line :

COM
C/FRSC

BY POST

President
會長

9 October 2014

Stephen W.S. Hung
熊運信

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

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Dear Mr. Riley,

Invitation to Comment on IASB Consultation Documents

I refer to your letter dated 24 September 2014 and your invitation for comments on the following Drafts:

- IASB Exposure Draft of Recognition of Deferred Tax Assets for Unrealised Losses (Proposed Amendments to IAS 12)
- IASB Discussion Paper of Reporting the Financial Effects of Rate Regulation
- IASB Exposure Draft of Measuring Quoted Investments in Subsidiaries, Joint Ventures and Associates at Fair Value (Proposed Amendments to IFRS 10, IFRS 12, IAS 27, IAS 28 and IAS 36 and Illustrative Examples for IFRS 13)

The above Drafts involve technical aspects of financial statements. As with the previous similar consultations, our Committee considers not to be appropriate for them to comment. Thank you nevertheless for bringing the matter to our attention.

Yours sincerely,

Secretary General

秘書長

Heidi K.P. Chu

朱潔冰

Deputy Secretary General

副秘書長

Christine W.S. Chu

朱穎雲

Kenneth Fok
Director of Practitioners Affairs

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