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7 January 2013

Hong Kong Institute of Certified Public Accountants
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Hong Kong

(Attn : Mr. Simon Riley)


Dear Simon,

Invitation to Comment

I refer to your letters dated 28 November 2012 and 11 December 2012.
From the insolvency perspective, we have no comments on the following:

- IVSC Exposure Draft of *Valuation Uncertainty*
- IVSC Exposure Draft of *The Valuation of Forest*
- IASB Exposure Draft of *Annual Improvements to IFRSs 2011-2013 Cycle*
- IASB Exposure Draft of *Equity Method: Share of Other Net Asset Changes*
- IVSC Discussion Paper of *Investment Property*
- IASB Exposure Draft of *Classification and Measurement: Limited Amendments to IFRS 9*
- IASB Exposure Draft of *Proposed Amendments to IAS 16 and IAS 38 – Clarification of Acceptable Methods of Depreciation and Amortisation*

Yours sincerely,



(T. C. HO)
for Official Receiver