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10TH-12TH FLOORS, QUEENSWAY GOVERNMENT OFFICES,
66 QUEENSWAY, HONG KONG.
香港金鐘道六十六號金鐘道政府合署十樓至十二樓

FAX (852) 2536 9963 (11TH FLOOR)
(852) 2501 0698 (11TH FLOOR)
(852) 2104 7151 (12TH FLOOR)
(852) 2104 7150 (FINANCE)
(852) 2869 0423 (ADMIN.)

圖文傳真 (852) 2536 9963 (十一樓)
(852) 2501 0698 (十一樓)
(852) 2104 7151 (十二樓)
(852) 2104 7150 (財務)
(852) 2869 0423 (行政)

來函請註明本署檔號

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GR/1-20/2 (13)

來函檔號 YOUR REF: C/FRSC

電 話 TEL. NO.: 2867 2433

圖文傳真 FAX NO.: 2104 7150

Internet Homepage Address

互聯網網址

<http://www.info.gov.hk/oro>

31 May 2013

Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai
Hong Kong

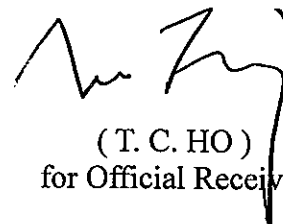
(Attn : Mr. Simon Riley)

Dear Simon,

Invitation to Comment

I refer to your letter dated 13 May 2013. From the insolvency perspective, we have no comments on IASB's Exposure Drafts of Financial Instruments: Expected Credit Losses, Defined Benefit Plans: Employee Contributions, and Regulatory Deferral Accounts.

Yours sincerely,



(T. C. HO)
for Official Receiver