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30 April 2014

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(Attn : Mr. Simon Riley)

Dear Simon,

Invitation to Comment

I refer to your letter dated 10 April 2014. From the insolvency perspective, we have no comments on the IASB Request for Information *Post-Implementation Review: IFRS 3 Business Combinations* and the IASB Exposure Draft of *Disclosure Initiative (Proposed Amendments to IAS 1 Presentation of Financial Statements)*.

Yours sincerely,



(T. C. HO)
for Official Receiver