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BY POST

15 April 2014

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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

Dear Mr. Riley,

Invitation to Comment on IASB Consultation Documents

Thank you for your letter dated 10 April 2014 and your invitation to comment on the above Consultation Documents.

It is noted that the said Consultation Documents involve technical aspects in relation to, inter alia, financial statements, which our Committees consider that they may not have the relevant expertise to comment. Nevertheless, the effort taken by you and IASB in these matters is much appreciated.

Yours sincerely,

Edwin Lee
Assistant Director, Practitioners Affairs

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