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(852) 2104 7151 (Case Management)  
(852) 2104 7150 (Finance)  
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Internet Homepage Address

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31 July 2014

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 10 July 2014.

From the insolvency perspective, we have no comments on the IASB Exposure Draft of Investment Entities about applying the consolidation exception with proposed amendments to IFRS 10 Consolidated Financial Statements and IAS 28 Investments in Associates and Joint Ventures.

Yours sincerely,

( Ms. Melody WONG )  
for Official Receiver