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Mr. Simon Riley,
Acting Director, Standard Setting,
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Certified Public Accountants,
37th Floor, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong

Dear Mr. Riley,

Invitation to Comment on IASB Discussion Paper DP/2014/1 Accounting for Dynamic Risk Management: a Portfolio Revaluation Approach to Macro Hedging

Thank you for your letter dated 28 May 2014 and your invitation to comment on the above Document.

It is noted that the said Document involves, inter alia, technical accounting issues 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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