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BY POST

President  
會長

9 October 2014

Stephen W.S. Hung  
熊運信

Mr. Simon Riley,  
Acting Director, Standard Setting,  
Hong Kong Institute of  
Certified Public Accountants,  
37<sup>th</sup> Floor, Wu Chung House,  
213 Queen's Road East,  
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Dear Mr. Riley,

### Invitation to Comment on IASB Consultation Documents

I refer to your letter dated 24 September 2014 and your invitation for comments on the following Drafts:

- IASB Exposure Draft of Recognition of Deferred Tax Assets for Unrealised Losses (Proposed Amendments to IAS 12)
- IASB Discussion Paper of Reporting the Financial Effects of Rate Regulation
- IASB Exposure Draft of Measuring Quoted Investments in Subsidiaries, Joint Ventures and Associates at Fair Value (Proposed Amendments to IFRS 10, IFRS 12, IAS 27, IAS 28 and IAS 36 and Illustrative Examples for IFRS 13)

The above Drafts involve technical aspects of financial statements. As with the previous similar consultations, our Committee considers not to be appropriate for them to comment. Thank you nevertheless for bringing the matter to our attention.

Yours sincerely,

Secretary General

秘書長

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朱潔冰

Deputy Secretary General

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朱穎雲

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