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23 October 2014

Hong Kong Institute of Certified Public Accountants
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Wanchai
Hong Kong

(Attn : Mr. Simon Riley)

Dear Simon,


Invitation to Comment

I refer to your letter dated 24 September 2014.

From the insolvency perspective, we have no comments on the following –

- 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; and
- 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).

Yours sincerely,


(Ms. Melody WONG)
for Official Receiver