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3 July 2014

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(Attn : Mr. Simon Riley)

Dear Simon,

Invitation to Comment

I refer to your letters dated 28 May 2014 and 9 June 2014.

From the insolvency perspective, we have no comments on the IASB Discussion Paper DP/2014/1 Accounting for Dynamic Risk Management: a Portfolio Revaluation Approach to Macro Hedging and the IESBA Exposure Draft on Proposed Changes to Certain Provisions of the Code Addressing Non-assurance Services for Audit Clients.

Yours sincerely,

(Ms. Melody WONG)
for Official Receiver