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圖文傳真 (852) 2536 9963 (個案處理)

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(852) 2104 7151 (個案處理)

(852) 2104 7150 (財務) (852) 3105 1814 (行政)

(852) 3105 0435 (法律事務)

(852) 3106 0347 (人事)

Internet Homepage Address

互聯網網址

http://www.oro.gov.hk

7 June 2010

Hong Kong Institute of Certified Public Accountants 37th Floor, Wu Chung House 213 Queen's Road East Wanchai Hong Kong

(Attn: Mr. Steve Ong)

Dear Steve,

Invitation to Comment

I refer to your letters dated 30 November 2009. From the insolvency prospective, we have no comments on the IASB Exposure Draft of Financial Instruments: Amortised Cost and Impairment.

Yours sincerely,

for Official Receiver