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26 November 2010

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Hong Kong

(Attn : Mr. Steve Ong)

Dear Steve,

Invitation to Comment

I refer to your letters dated 16 September 2010 and 3 November 2010.
From the insolvency perspective, we have no comments on the following:-

- (1) IASB Exposure Draft of Leases
- (2) IVSB Discussion Paper Valuation Uncertainty

Yours sincerely,



(T. C. HO)
for Official Receiver