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File No.:

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Dear Mr. Ong,

**Invitation to Comment on IASB Discussion Paper on
Extractive Activities**

I refer to your letter dated 5 May 2010.

I would like to inform you that the Department has no specific comments on the matters and questions raised in the Discussion Paper on *Extractive Activities* which is only applicable to the upstream activities for minerals, oil and natural gas undertaken by entities in the mining and oil and gas industries.

Yours sincerely,

(Ms FONG Wai-hang, Freda)
for Commissioner of Inland Revenue