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14 July 2010

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Wanchai  
Hong Kong

**(Attn : Mr. Steve Ong)**

Dear Steve,

**IASB Discussion Paper on Extractive Activities**

I refer to your letter dated 5 May 2010. From the insolvency perspective, we have no comments on the IASB Discussion Paper on Extractive Activities.

Yours sincerely,

(T. C. HO)

for Official Receiver