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30 June 2010

Hong Kong Institute of Certified Public Accountants
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(Attn : Mr. Steve Ong)

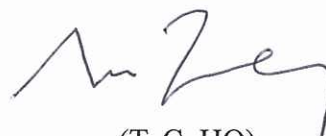
Dear Steve,

Invitation to Comment

I refer to your letters dated 5 May 2010 and 8 June 2010. From the insolvency prospective, we have no comments on the Exposure Draft below:-

- (1) IASB Exposure Draft of Conceptual Framework for Financial Reporting: The Reporting Entity
- (2) IASB Exposure Draft of Fair Value Option for Financial Liabilities

Yours sincerely,



(T. C. HO)
for Official Receiver