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10 November 2010

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(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) IFRS Interpretations Committee Exposure Draft of Stripping Costs in the Production Phase of a Surface Mine
- (2) IASB Exposure Draft of Insurance Contracts
- (3) IFRS Foundation Consultation Document of the Annual Improvements Process: Proposals to amend the Due Process Handbook for the IASB
- (4) IASB Exposure Draft of Severe Hyperinflation (Proposed Amendment to IFRS 1)

Yours sincerely,



(T. C. HO)
for Official Receiver