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6 October 2010

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Wanchai
Hong Kong

(Attn : Mr. Steve Ong)

Dear Steve,

Invitation to Comment

I refer to your letters dated 23 July 2010 and 16 September 2010. From the insolvency perspective, we have no comments on the following:-

- (1) IASB Exposure Draft of Revenue from Contracts with Customers
- (2) IASB Exposure Draft of Removal of Fixed Dates for First-Time Adopters (Proposed Amendments to IFRS 1)

Yours sincerely,

(T. C. HO)
for Official Receiver