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14 January 2011

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Wanchai
Hong Kong

(Attn : Mr. Steve Ong)

Dear Steve,

Invitation to Comment

I refer to your letter dated 3 November 2010. From the insolvency perspective, we have no comments on the IASB Request for Views on Effective Dates and Transition Methods.

Yours sincerely,



(T. C. HO)
for Official Receiver

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