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4 April 2011

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

Dear Steve,

Invitation to Comment

I refer to your letter dated 1 February 2011. From the insolvency perspective, we have no comments on the IASB Exposure Draft of Offsetting Financial Assets and Financial Liabilities.

Yours sincerely,



(T. C. HO)
for Official Receiver