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27 September 2011

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Wanchai  
Hong Kong

**(Attn : Mr. Steve Ong)**


Dear Steve,

**Invitation to Comment**

I refer to your letters dated 2 August 2011 and 15 August 2011. From the insolvency perspective, we have no comments on the following:-

- (1) IASB Exposure Draft of Proposed Improvements to IFRSs (Fourth Set)
- (2) IASB Exposure Draft of Mandatory Effective Date of IFRS 9

Yours sincerely,



( T. C. HO )  
for Official Receiver