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Internet Homepage Address
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<http://www.oro.gov.hk>

7 November 2011

Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai
Hong Kong

(Attn : Mr. Steve Ong)

Dear Steve,

Invitation to Comment

I refer to your letter dated 2 August 2011. From the insolvency perspective, we have no comments on the IASB Request for Views on Agenda Consultation 2011.

Yours sincerely,


(T. C. HO)
for Official Receiver