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12 December 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 15 November 2011. From the insolvency perspective, we have no comments on the IASB Exposure Draft of Investment Entities and IASB Exposure Draft of Government Loans (Proposed amendments to IFRS 1.

Yours sincerely,

(T. C. HO)
for Official Receiver