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2867 2433

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GA/12/14/1 (92)

10 October 2012

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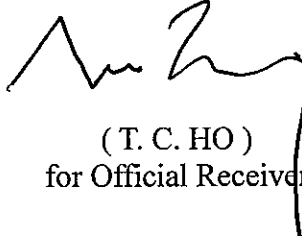
(Attn : Mr. Simon Riley)

Dear Simon,

Invitation to Comment

I refer to your letter dated 13 September 2012. From the insolvency perspective, we have no comments on the Invitation to Comment on the IASB Request for Information of *Post-implementation Review on IFRS 8 Operating Segments*.

Yours sincerely,



(T. C. HO)
for Official Receiver