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12 September 2012

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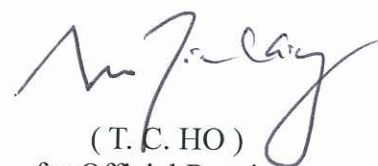
(Attn : Ms. Selene HO)

Dear Selene,

Invitation to Comment

I refer to your letter dated 8 August 2012. From the insolvency perspective, we have no comments on the IVSC Discussion Papers *Valuation in the Extractive Industries* and *The Valuation of Trade Related Property*.

Yours sincerely,



(T. C. HO)
for Official Receiver