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GR/1-20/2 (6)

21 February 2013

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

(Attn : Mr. Simon Riley)

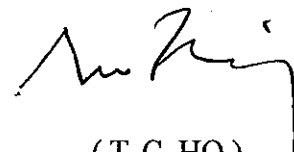
Dear Simon,

**Invitation to Comment**

I refer to your letters dated 8 January 2013 and 4 February 2013. From the insolvency perspective, we have no comments on the following IASB Exposure Drafts of:

- Proposed Amendment to IFRS 11 – Acquisition of an Interest in a Joint Operation
- Proposed Amendments to IFRS 10 and IAS 28 – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- Proposed Amendments to IAS 36 – Recoverable Amount Disclosures for Non-financial Assets

Yours sincerely,



(T. C. HO)  
for Official Receiver