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19 March 2013

Hong Kong Institute of Certified Public Accountants
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(Attn : Mr. Simon Riley)

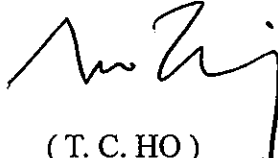
Dear Simon,

Invitation to Comment

I refer to your letters dated 22 February 2013 and 4 March 2013. From the insolvency perspective, we have no comments on the following:

- IVSC Discussion Paper of *Valuation of Liabilities*
- IVSC Exposure Draft of *Amendments to the International Valuation Standards*
- IASB Exposure Draft of *Novation of Derivatives and Continuation of Hedge Accounting (Proposed Amendments to IAS 39 and IFRS 9)*

Yours sincerely,



(T. C. HO)
for Official Receiver

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