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16 November 2009

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(Attn : Mr. Steve Ong)

Dear Steve,

Invitation to Comment

I refer to your letter dated 2 November 2009. From the insolvency prospective, we have no comments on the Exposure Draft, Discussion Document and Practice Note below:-

- (1) IASB Exposure Draft of Proposed Improvements to IFRSs (Third Set)
- (2) IASC Foundation Discussion Document of Part 2 of the Constitution Review – Proposals for Enhanced Public Accountability
- (3) Practice Note 740 on Auditor's Letter on Continuing Connected Transactions under the Hong Kong Listing Rules

Yours sincerely,

(T. C. HO)
for Official Receiver