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**INLAND REVENUE DEPARTMENT**

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File No.:

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Dear Mr. Ong,

**Invitation to Comment on  
IASB Exposure Draft of Rate-regulated Activities**

Thank you for your letter dated 11 August 2009 addressed to the Commissioner of Inland Revenue.

From the tax perspective, we have no particular comment on the proposals contained in the Exposure Draft of Rate-regulated Activities.

Yours sincerely,

(Ms FONG Wai-hang, Freda)  
for Commissioner of Inland Revenue