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16 September 2009

Hong Kong Institute of Certified Public Accountants
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Wanchai
Hong Kong

(Attn : Mr. Steve Ong)

Dear Steve,

**Invitation to comment on -
IFRIC Draft Interpretation – D25 Extinguishing Financial Liabilities with Equity
Instruments
IASB Exposure Draft – Rate-regulated Activities**

I refer to your letter dated 11 August 2009.

We have no comments on the above Draft Interpretation and Exposure
Draft.

Yours sincerely,

(T. C. HO)
for Official Receiver