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Mr. Steve Ong
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28 July 2008

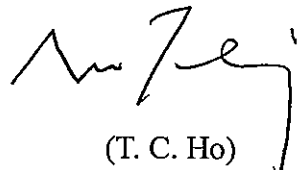
**By Fax (No. 2865 6776 or
2865 6603) & By Post**

Dear Mr. Ong,

**HKICPA Exposure Draft of Proposed Amendments to Small and
Medium-sized Entity Financial Reporting Framework and Standards
(SME-FRF & SME-FRS) to cover Group Accounts and Cash Flow Statements**

We have no comments on the Exposure Draft.

Yours sincerely,


(T. C. Ho)
for Official Receiver

2008 JUL 31 AM 10:52

HKICPA

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