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31 July 2015

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Wanchai
Hong Kong

(Attn : Mr Chris Joy)

RECEIVED 3 AUG 2015

Dear Chris,

Invitation to Comment

I refer to your letter dated 23.6.2015.

From the insolvency perspective, we have no comments on the IESBA Exposure Draft *Responding to Non-Compliance with Laws and Regulations*.

Yours sincerely,

(Ms. Melody WONG)
for Official Receiver