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24 FEB 2017

**(Attn.: Ms. Christina Ng)**

Dear Christina

**Invitation to Comment**

I refer to your letter dated 13.2.2017.

From the insolvency perspective, we have no comments on the following Exposure Drafts :

- Improving the Structure of the Code – Phase 2
- Proposed Revisions Pertaining to Safeguards in the Code – Phase 2
- Proposed Revisions to Clarify the Applicability of Provisions in Part C of the Extant Code to Professional Accountants in Public Practice

Yours sincerely,

  
(Jasn Chu)  
for Official Receiver