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1 March 2010

Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai
Hong Kong

(Attn : Mr. Steve Ong)

Dear Steve,

Invitation to Comment

I refer to your letter dated 29 December 2009. From the insolvency prospective, we have no comments on the Consultation Paper on Proposed Changes to Auditing Practices (A revision to the Consultation Paper January 2009).

Yours sincerely,

(T. C. HO)
for Official Receiver

