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25 January 2010

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(Attn : Mr. Steve Ong)

Dear Steve,

Invitation to Comment

I refer to your letters dated 30 November 2009 and 2 December 2009. From the insolvency prospective, we have no comments on the Exposure Draft below:-

- (1) IASB Exposure Draft on Management Commentary
- (2) Exposure Draft of Practice Note 610 – Guidance on the Determination of Realised Profits and Losses in the Context of Distributions under the Hong Kong Companies Ordinance

Yours sincerely,

(T. C. HO)
for Official Receiver