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28 January 2011

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 17 December 2010. From the insolvency perspective, we have no comments on the IFRS Foundation Paper for Public Consultation – Status of Trustee's Strategy Review.

Yours sincerely,



( T. C. HO )  
for Official Receiver