



OFFICIAL RECEIVER'S OFFICE

破 產 管 理 署

10TH-12TH FLOORS, HIGH BLOCK,
QUEENSWAY GOVERNMENT OFFICES,
66 QUEENSWAY, HONG KONG.

香港金鐘道六十六號金鐘道政府合署高座十樓至十二樓

來函請註明本署檔號

IN REPLY PLEASE QUOTE THIS REF:

來函檔號 YOUR REF:

C/FRSC

電 話 TEL. NO.:

2867 2429

圖文傳真 FAX NO.:

2104 7150

FAX (852) 2536 9963 (Case Management)
(852) 2501 0698 (Case Management)
(852) 2104 7151 (Case Management)
(852) 2104 7150 (Finance)
(852) 3105 1814 (Admin.)
(852) 3105 0435 (Legal Services)
(852) 3106 0347 (Personnel)

圖文傳真 (852) 2536 9963 (個案處理)
(852) 2501 0698 (個案處理)
(852) 2104 7151 (個案處理)
(852) 2104 7150 (財務)
(852) 3105 1814 (行政)
(852) 3105 0435 (法律事務)
(852) 3106 0347 (人事)

Internet Homepage Address

互聯網網址

<http://www.oro.gov.hk>

7 March 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)

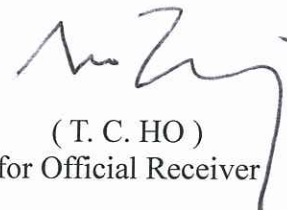
Dear Steve,

Invitation to Comment

I refer to your letters dated 1 February 2011 and 24 February 2011.
From the insolvency perspective, we have no comments on the following:-

- (1) IASB Supplement to Exposure Draft of Financial Instruments: Impairment
- (2) IFAC Exposure Draft on IFAC Policy Position Paper – IFAC Policy Position Paper #4, A Public Interest Framework for the Accountancy Profession

Yours sincerely,



(T. C. HO)
for Official Receiver