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C/FRSC

16 February 2012

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 15 December 2011 and 11 January 2012. From the insolvency perspective, we have no comments on the IASB Exposure Draft (ED/2011/6) – Revenue from Contracts with Customers and IASB Exposure Draft of Proposed Amendments to IFRS 10 Transition Guidance.

Yours sincerely,



( T. C. HO )  
for Official Receiver