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1 August 2012

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Hong Kong

(Attn : Ms. Selene HO)

Dear Selene,

**Invitation to Comment**

I refer to your letters dated 9 May 2011 and 4 June 2012. From the insolvency perspective, we have no comments on the IASB Exposure Draft of Proposed Improvements to IFRS (Fifth Set) and IFRS Foundation Consultation Document of Due Process Handbook.

Yours sincerely,



( T. C. HO )  
for Official Receiver