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37th Floor, Wu Chung House
213 Queen's Road East
Wanchai
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(Attn.: Ms. Christina Ng)

22 SEP 2017

Dear Christina,

Invitation to Comment

I refer to your letter dated 18.9.2017.

From the insolvency perspective, we have no comments on IESBA Exposure Draft *Proposed Revisions to the Code Pertaining to the Offering and Accepting of Inducements*.

ELK

Yours sincerely,


(Jason Chu)
for Official Receiver