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26 August 2009

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 on  
Proposed Amendments to IAS 32 – Classification of Rights Issues**

I refer to your letter dated 11 August 2009.

We have no comments on the above Urgent Exposure Draft.

Yours sincerely,

(T. C. HO)  
for Official Receiver