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2 March 2009

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(Attn: Mr. Steve Ong)

Dear Steve,

Invitation to comment on

- **Discussion Paper on Preliminary Views on Financial Statement Presentation**
- **Exposure Draft ED 10 Consolidated Financial Statements**

I refer to your letters dated 31 December 2008 and 21 January 2009.

We have no comments on the IASB Discussion Paper and the Exposure Draft ED10.

Yours sincerely,

(T C Ho)

for Official Receiver

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