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2 July 2009

Hong Kong Institute of Certified Public Accountants
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(Attn : Mr. Steve Ong)

Dear Steve,

Invitation to comment on

- **Discussion Paper on Preliminary Views on Leases**
- **Exposure Draft on Income Tax**
- **Exposure Draft of Proposed Amendments to IAS 39 and IFRS 7 Derecognition**

I refer to your letter dated 27 May 2009.

We have no comments on the above discussion paper and exposure drafts.

Yours sincerely,

(T C Ho)
for Official Receiver