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(Attn.: Mr. Chris Joy)

2 5 FEB 2021

Dear Chris,

Invitation to Comment

I refer to your letter dated 9.2.2021.

From the insolvency perspective, we have no comments on International Ethics Standards Board for Accountants (IESBA) Exposure Draft *Proposed Revisions to the Definitions of Listed Entity and Public Interest Entity in the Code*.

Yours sincerely,

(Miss Karina Shing)
for Official Receiver