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(Attn.: Mr. Chris Joy)

- 9 AUG 2021

Dear Chris,

Invitation to Comment

I refer to your letter dated 27.7.2021.

From the insolvency perspective, we have no comments on the IAASB Exposure Draft, *Proposed International Standard on Auditing for Audits of Financial Statements of Less Complex Entities (ISA for LCE)*.

Yours sincerely,

(Miss Karina Shing)
for Official Receiver