

12 November 2009

Mr John C Y Leung
Secretary for Financial Services and the Treasury
Financial Services Branch
Financial Services and The Treasury Bureau
Government of the Hong Kong Special Administrative Region
15th Floor, Queensway Government Offices
66 Queensway
Hong Kong

Re: Consultation on "Review of Corporate Rescue Procedure Legislative Proposals"

Dear Mr Leung

Thank you for your letter of 29 October 2009. We very much appreciate being consulted on these proposals, but do not plan to prepare a submission.

Very truly yours.

Mary Ellen Hutton Chairman

STEP Hong Kong Limited

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