The paper entitled "IPR Protection and Optimal Entry Modes of Multinationals", submitted by Tanmoyee Banerjee and Nilanjana Biswas, has combined several important issues in one model. The three prominent issues highlighted are (a) fragmentation cost of MNCs for locating some production stage in LDCs; (b) IPR regimes of LDC governments and (c) piracy of original products in LDCs. Apparently these could well be stand-alone issues along with their policy implications. The beauty of the model is that the authors have very intelligently combined the three issues in a compact model. The decision to locate some stage of production in LDCs by a MNC is a hard reality and this depends to a great extent on transport costs among others. But this might make piracy of the product easier if the government's IPR regime is weak. However the lax IPR regime may be compensated by anti-copying measures of the MNC which adds to producer's costs of production. The model shows the interrelationship among the three so that sub-game perfect Nash equilibrium will push the MNC for adopting accommodating (allowing copying) or non-accommodating strategies depending on combinations of government's IPR expenses, pirate's copying probability as well as costs of transport from LDCs to DC under fragmented production. The approach is quite novel and exploits basic game theory tools to analyse the issues rigorously.