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Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
Wanchai  
Hong Kong

23 NOV 2018

(Attn.: Ms. Christina Ng)

Dear Christina,

**Invitation to Comment**

I refer to your letter dated 13.11.2018.

From the insolvency perspective, we have no comments on Request for Information *Post-implementation Review of Small and Medium-sized Entity Financial Reporting Framework and Financial Reporting Standard*.

Yours sincerely,

  
(Jason Chu)  
for Official Receiver