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圖文傳真 FAX NO.: 2104 7150

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

21 JUN 2019

(Attn.: Ms. Christina Ng)

Dear Christina,

Invitation to Comment

I refer to your letters dated 27.5.2019 and 5.6.2019.

From the insolvency perspective, we have no comments on the following IASB Exposure Drafts:-

- (i) ED/2019/2 Annual Improvements to IFRS Standards 2018-2020; and
- (ii) ED/2019/3 Reference to the Conceptual Framework (Proposed Amendments to IFRS 3).

Yours sincerely,


(Jason Chu)
for Official Receiver