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(Attn.: Ms. Cecilia Kwei)

18 AUG 2021

Dear Cecilia,

**Invitation to Comment**

I refer to your letter dated 29.7.2021.

From the insolvency perspective, we have no comments on the IASB Exposure Draft ED/2021/8 *Initial Application of IFRS 17 and IFRS 9 – Comparative Information (Proposed amendment to IFRS 17)*.

Yours sincerely,

(Miss Karina Shing)  
for Official Receiver