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(Attn.: Ms. Cecilia Kwei)

- 5 MAY 2021

Dear Cecilia,

**Invitation to Comment**

I refer to your letters dated 22.4.2021.

From the insolvency perspective, we have no comments on IASB Exposure Draft ED/2021/4 *Lack of Exchangeability*.

Yours sincerely,

(Miss Karina Shing)  
for Official Receiver