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QUEENSWAY GOVERNMENT OFFICES,
66 QUEENSWAY, HONG KONG.

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電 話 TEL. NO.: 2867 2427

圖文傳真 FAX NO.: 2104 7150

FAX (852) 2536 9963 (Case Management)
(852) 2501 0698 (Case Management)
(852) 2104 7151 (Case Management)
(852) 2104 7150 (Finance)
(852) 3105 1814 (Admin.)
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(852) 2104 7150 (財務)
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(852) 3105 0435 (法律事務)
(852) 3106 0347 (人事)

Internet Homepage Address

互聯網網址

<http://www.oro.gov.hk>

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

(Attn.: Ms. Cecilia Kwei)

14 APR 2021

Dear Cecilia,

Invitation to Comment

I refer to your letters dated 1.4.2021.

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

- (i) IASB Request for Information *Third Agenda Consultation*; and
- (ii) IASB Exposure Draft ED/2021/3 *Disclosure Requirements in IFRS Standards-A Pilot Approach* (Proposed amendments to IFRS 13 and IAS 19).

Yours sincerely,

(Miss Karina Shing)
for Official Receiver