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16 January 2015

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

(Attn : Mr. Simon Riley)

Dear Simon,

Invitation to Comment

I refer to your letters dated 18 December 2014, 5 and 7 January 2015.

From the insolvency perspective, we have no comments on the following –

- IASB Exposure Draft ED/2014/5: Classification and Measurement of Share-Based Payment Transactions (Proposed Amendments to IFRS 2);
- IASB Exposure Draft ED/2014/6: Disclosure Initiative (Proposed Amendments to IAS 7 Statement of Cash Flows); and
- HKICPA FRSC Proposed Changes to the HKICPA Preface to Hong Kong Financial Reporting Standards in response to the new Companies Ordinance (Cap. 622).

Yours sincerely,

(Ms. Melody WONG)
for Official Receiver

CORRESPONDENCE SHOULD BE ADDRESSED TO THE OFFICIAL RECEIVER AND NOT TO INDIVIDUAL OFFICERS.

來函請書明「破產管理署署長」收