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31 July 2015

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Hong Kong

(Attn : Ms Christina Ng)

Dear Christina,

**Invitation to Comment**

I refer to your letters dated 4.6.2015 and 29.6.2015.

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

- ED/2015/3 Conceptual Framework for Financial Reporting
- ED/2015/4 Updating References to the Conceptual Framework
- ED/2015/5 Remeasurement on a Plan Amendment, Curtailment or Settlement/ Availability of a Refund from a Defined Benefit Plan (Proposed amendments to IAS 19 and IFRIC 14)

Yours sincerely,

(Ms. Melody WONG)  
for Official Receiver