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9 June 2015

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Hong Kong

(Attn: Ms. Christina Ng)

Dear Christina,

Invitation to Comment

I refer to your letter dated 26 May 2015.

From the insolvency perspective, we have no comments on IASB Exposure Draft ED/2015/2 – Effective Date of IFRS 15 (Proposed amendments to IFRS15).

Yours sincerely,

(Ms. Melody WONG)
for Official Receiver