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7 September 2015

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Wanchai
Hong Kong

(Attn : Ms Christina Ng)

Dear Christina,

Invitation to Comment

I refer to your letters dated 11.8.2015, 17.8.2015 and 19.8.2015.

From the insolvency perspective, we have no comments on the following IASB Exposure Drafts / Request for Views –

- ED/2015/6 Clarifications to IFRS 15
- ED/2015/7 Effective Date of Amendments to IFRS 10 and IAS 28
- 2015 Agenda Consultation

Yours sincerely,

(Ms. Melody WONG)
for Official Receiver