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5 January 2016

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(Attn : Ms Christina Ng)

Dear Christina,

Invitation to Comment

I refer to your letters dated 7.12.2015 and 14.12.2015.

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

- ED/2015/9 Transfer of Investment Property (Proposed amendment to IAS 40)
- ED/2015/10 Annual Improvements to IFRSs 2014-2016 Cycle
- ED/2015/11 Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts (Proposed amendments to IFRS 4).

Yours sincerely,

(Ms. Melody WONG)
for Official Receiver