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QUEENSWAY GOVERNMENT OFFICES,
66 QUEENSWAY, HONG KONG.

香港金鐘道六十六號金鐘道政府合署高座十樓至十二樓

FAX (852) 2536 9963 (Case Management)
(852) 2501 0698 (Case Management)
(852) 2104 7151 (Case Management)
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24 January 2017

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

(Attn : Ms. Christina Ng)

Dear Christina,

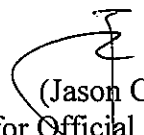
Invitation to Comment

I refer to your letters dated 30.11.2016 and 18.1.2017.

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

- Exposure Draft of Revised Accounting Bulletin 3 *Guidance on Disclosure of Directors' Remuneration* ; and
- IASB Exposure Draft ED/2017/1 *Annual Improvements to IFRS Standards 2015-2017 Cycle*.

Yours sincerely,


(Jason Chu)
for Official Receiver