

OFFICIAL RECEIVER'S OFFICE

破產管理署

10TH-12TH FLOORS, HIGH BLOCK, 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

來函請註明本署檔號

IN REPLY PLEASE QUOTE THIS REF.

THIS REF.: C/FRSC

來函檔號 YOUR REF.: 電 話 TEL. NO.:

2867 2431

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2104 7150

GR/1-20/2(97)

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

(Attn.: Ms. Christina Ng)

Dear Christina,

Hong Kong

Invitation to Comment

I refer to your letter dated 7.6.2017.

From the insolvency perspective, we have no comments on IASB Request for Information *Post-implementation Review – IFRS 13 Fair Value Measurement*.

Yours sincerely,

(Jason Chu) for Official Receiver

(852) 3105 0435 (法律事務)

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Internet Homepage Address

互聯網網址

http://www.oro.gov.hk