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213 Queen's Road East  
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(Attn.: Ms. Christina Ng)

- 4 MAY 2018

Dear Christina

**Invitation to Comment**

I refer to your letter dated 11.4.2018.

From the insolvency perspective, we have no comments on IASB Exposure Drafts ED/2018/1 *Accounting Policies Changes*

Yours sincerely,

  
(Jason Chu)  
for Official Receiver