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66 QUEENSWAY, HONG KONG.

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(Attn.: Ms. Cecilia Kwei)

19 FEB 2021

Dear Cecilia,

**Invitation to Comment**

I refer to your letter dated 16.2.2021.

From the insolvency perspective, we have no comments on IASB Exposure Draft *ED/2021/2 Covid-19-Related Rent Concessions beyond 30 June 2021 (Proposed Amendment to IFRS 16)*.

Yours sincerely,

(Miss Karina Shing)  
for Official Receiver