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24 February 2015

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 letter dated 16 February 2015.

From the insolvency perspective, we have no comments on IASB Exposure Draft ED/2015/1 – Classification of Liabilities (Proposed Amendments to IAS 1).

Yours sincerely,

(Ms. Melody WONG)  
for Official Receiver