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22 September 2016

Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
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Hong Kong

(Attn : Ms. Christina Ng)

Dear Christina,

Invitation to Comment

I refer to your letters dated 5.7.2016 and 9.8.2016.

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

- IASB Exposure Draft ED/2016/1 *Definition of a Business and Accounting for Previously Held Interests* (Proposed Amendments to IFRS 3 and IFRS 11) ; and
- Post-implementation Review of Accounting Guideline 5 *Merger Accounting for Common Control Combinations*.

Yours sincerely,

(Ms. Melody Wong)
for Official Receiver