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27 SEP 2017

(Attn.: Ms. Christina Ng)

Dear Christina

Invitation to Comment

I refer to your letter dated 21.9.2017.

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

- ED/2017/5 *Accounting Policies and Accounting Estimates*
- ED/2017/6 *Definition of Material*

Yours sincerely,


(Jason Chu)
for Official Receiver