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<http://www.oro.gov.hk>

21 JAN 2019

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 2.1.2019.

From the insolvency perspective, we have no comments on IASB Exposure Draft ED/2018/2 *Onerous Contracts – Cost of Fulfilling a Contract (Proposed Amendments to IAS 37)*.

Yours sincerely,


(Jason Chu)
for Official Receiver