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20 AUG 2018

(Attn.: Ms. Christina Ng)

Dear Christina,

Invitation to Comment

I refer to your letter dated 4.7.2018.

From the insolvency perspective, we have no comments on IASB Discussion Paper DP/2018/1 *Financial Instruments with Characteristics of Equity*.

Yours sincerely,


(Jason Chu)
for Official Receiver

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