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(Attn.: Ms. Christina Ng)

29 MAY 2019

Dear Christina,

Invitation to Comment

I refer to your letter dated 7.5.2019.

From the insolvency perspective, we have no comments on IASB Exposure Draft ED/2019/1 *Interest Rate Benchmark Reform (Proposed amendments to IFRS 9 and IAS 39)*.

Yours sincerely,


(Jason Chu)
for Official Receiver