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(Attn.: Ms. Christina Ng)

- 8 AUG 2019


Dear Christina,

**Invitation to Comment**

I refer to your letter dated 26.7.2019.

From the insolvency perspective, we have no comments on IASB Exposure Draft *ED/2019/5 Deferred Tax related to Assets and Liabilities arising from a Single Transaction*.

Yours sincerely,

  
(Jason Chu)  
for Official Receiver