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2104 7150

Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai
Hong Kong

14 JAN 2020

(Attn.: Ms. Christina Ng)

Dear Christina,

Invitation to Comment

I refer to your letter dated 23.12.2019.

From the insolvency perspective, we have no comments on IASB Exposure Draft ED/2019/7 *General Presentation and Disclosures*.

Yours sincerely,


(Jason Chu)
for Official Receiver