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In reply please quote this ref. INS/TEC/13/11/ Pt XIII

31 July 2013

來函檔號 Your ref.

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

(Attn: Mr Simon Riley, Director,
Standard Setting Department)

Dear Mr Riley,


**Invitation to Comment on IASB Consultation Documents issued by
International Accounting Standards Board ("IASB") on**
(i) Financial Instruments: Expected Credit Losses ("ED (1)")
(ii) Defined Benefit Plans: Employee Contributions -
(Proposed Amendments to IAS 19) ("ED (2)")
(iii) Regulatory Deferral Accounts ("ED (3)")

I refer to your letter of 13 May 2013 inviting us to comment on the captioned exposure drafts ("EDs"). We have already given our comments on ED (1) and ED (2) on 18 June 2013 and 26 June 2013 respectively.

We have carefully studied ED (3) and have no further comments.

Thank you for giving us the opportunity to comment on the EDs.

Yours sincerely,


(Tony Chan)
for Commissioner of Insurance

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CORRESPONDENCE SHOULD BE ADDRESSED TO "THE COMMISSIONER OF INSURANCE" AND NOT TO INDIVIDUAL OFFICERS
來函請書明保險業監理專員收

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