

保險業監理處  
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In reply please quote this ref. INS/TEC/13/11/ Pt XII

28 February 2013

來函檔號 Your ref.

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Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
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Wanchai  
Hong Kong

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

2013 MAR - 1 AM 10:59

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Dear Mr Riley,

**Invitation to Comment on IASB Exposure Draft of Recoverable Amount  
Disclosures for Non-financial Assets (Proposed amendments to IAS 36)**

I refer to your letter of 4 February 2013, inviting us to comment on the captioned exposure draft ("ED").

We have carefully studied the ED and do not have further comments on them.

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

Yours sincerely,

(Tony Chan)

for Commissioner of Insurance

[P]D/t-10020\_HKICPA]

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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