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

22 March 2013

來函檔號 Your ref.

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

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HKICPA

Dear Mr Riley,

**Invitation to Comment on IASB Exposure Drafts of
Proposed amendment to IFRS 11 - Acquisition of an
interest in a joint operation ("ED 1") and
Proposed amendments to IFRS 10 and IAS 28 – Sale or Contribution
of Assets between an Investor and its Associate or Joint Venture ("ED 2")**

I refer to your letter of 8 January 2013 inviting us to comment on the captioned exposure drafts ("EDs").

We have carefully studied the ED 1 and ED 2 and do not have further comments on them.

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

Yours sincerely,

(Tony Chan)

for Commissioner of Insurance

[(P)D/It-10023_HKICPA]