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

2013 MAR 25 AM 10:12

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Dear Mr Riley,

**Invitation to Comment on IASB Exposure Draft of  
Novation of Derivatives and Continuation of Hedge Accounting  
(Proposed Amendments to IAS 39 and IFRS 9)**

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

We have carefully studied the ED and the proposed amendments shows strong intent by IASB to make timely amendments in light of legal or regulatory changes and are positive to our regulatory work and we have no further comments.

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

Yours sincerely,

(Tony Chan)

for Commissioner of Insurance

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