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

16 December 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
Discussion Paper of Conceptual Framework**

I refer to your letter of 4 October 2013 inviting us to comment on the captioned discussion paper.

We have carefully studied it and consider that they do not have direct impact on insurance industry. Therefore, we have no comments on them.

Thank you for giving us the opportunity to comment on the consultation documents.

Yours sincerely,

(Tony Chan)
for Commissioner of Insurance

[(P)D/L-10038_HKICPA]