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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 Exposure Draft of
Annual Improvements to IFRSs 2012 – 2014 Cycle**

I refer to your letter of 2 January 2014 inviting us to comment on the captioned consultation document.

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

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

Yours sincerely,

A handwritten signature in black ink, appearing to read "Tony Chan".

(Tony Chan)
for Commissioner of Insurance