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

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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: Ms Christina Ng, Head of Financial Reporting)

Dear Ms Ng,

Invitation to Comment on IASB Exposure Drafts
(1) Conceptual Framework for Financial Reporting &
(2) Updating References to the Conceptual Framework

I refer to your letter of 4 June 2015 inviting us to comment on the captioned consultation documents.

We have carefully studied them and have no further comments.

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

Yours sincerely,

(Tony Chan)
for Commissioner of Insurance