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來函檔號 Your ref.

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Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

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

Dear Mr Riley,

**Invitation to Comment on IASB Exposure Draft ED/2014/5  
Classification and Measurement of Share-Based Payment  
Transactions (Proposed Amendments to IFRS 2)**

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I refer to your letter of 18 December 2014 inviting us to comment on the captioned consultation document.

We have carefully studied it and have no further comments.

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

Yours sincerely,



(Tony Chan)

for Commissioner of Insurance

[(P)D/r-10051\_HKICPA]