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(Attn: Ms Christina Ng, Head of Financial Reporting)

2015 MAY 11 AM 8:49

HKICPA

Dear Ms Ng,

**Invitation to Comment on IASB Exposure Draft ED/2015/1  
Classification of Liabilities (Proposed amendments to IAS 1)**

I refer to your letter of 16 February 2015 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/t-10056\_HKICPA]