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17 December 2015

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Dear Ms. Ng,

**Invitation to Comment on IASB Exposure Draft ED/2015/11  
Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts  
(Proposed amendments to IFRS 4)**

I refer to your letter dated 14 December 2015 and your invitation for comments on the above Exposure Draft.

The said Exposure Draft involves technical aspects of subject matters which our Committees consider that they may not have the relevant expertise to comment. Nevertheless, the effort taken by you is much appreciated.

Yours sincerely,

Lydia Cheung  
Assistant Director of Practitioners Affairs

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