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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 Draft ED/2015/8
IFRS Practice Statement:
Application of Materiality to Financial Statements**

I refer to your letter of 9 November 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-10066_HKICPA]