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覆函請註明本處檔號

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

9 June 2017

來函檔號 Your ref.

電話 Tel. 2867 4617

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

(Attn: Ms Christina Ng, Director, Standard Setting)

Dear Ms Ng,

Invitation to Comment on IASB Exposure Draft ED/2017/2
Improvements to IFRS 8 Operating Segments
(Proposed amendments to IFRS 8 and IAS 34)

I refer to your letter of 7 April 2017 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,

A handwritten signature in black ink, appearing to read 'Tony Chan'.

(Tony Chan)

for Commissioner of Insurance

[(P)D/t-10077_HKICPA]