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覆函請註明本處檔號
In reply please quote this ref. INS/TEC/13/11/ Pt XV

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來函檔號 Your ref.

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

Dear Mr Riley,

Invitation to Comment on IASB Consultation Documents on
(i) Exposure Draft of Recognition of Deferred Tax Assets
for Unrealised Losses ('CD (1)'),
(ii) Discussion Paper of Reporting the Financial Effects
of Rate Regulation ('CD (2)') and
(iii) Exposure Draft of Measuring Quoted Investments in Subsidiaries,
Joint Ventures and Associates at Fair Value ('CD (3)')

I refer to your letter of 24 September 2014 inviting us to comment on the captioned consultation documents.

We have carefully studied CD (1) and have no comments on it.

For CD (2) and CD (3) mentioned in your letter, we are still assessing the impacts on the insurance industry and regulatory framework. We would give our comments in due course.

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

Yours sincerely,



(Tony Chan)

for Commissioner of Insurance

[(P)D/t-10048_HKICPA]