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覆函請註明本處檔號
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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, Director,
Standard Setting Department)

Dear Mr Riley,

**Invitation to Comment on IASB Consultation Documents issued by International
Accounting Standards Board ("IASB") on**
✓ (i) Leases ("ED (1)")
(ii) Insurance Contracts; and
(iii) Agriculture: Bearer Plants (Proposed Amendments to IAS 16 and IAS 41)

I refer to your letter of 8 July 2013 inviting us to comment on the captioned exposure drafts ("EDs").

We have carefully studied ED (1) and have no further comments.

For the remaining two IASB consultation documents 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 EDs.

Yours sincerely,

(Tony Chan)
for Commissioner of Insurance