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10 January 2014

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 Exposure Draft of
Equity Method in Separate Financial Statements**

I refer to your letter of 16 December 2013 inviting us to comment on the captioned consultation document.

We have carefully studied it and do not have comments on it.

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

Yours sincerely,

(Tony Chan)

for Commissioner of Insurance

[(P)D/1-10039_HKICPA]