

保險業監理處
香港金鐘道六十六號
金鐘道政府合署二十一樓



OFFICE OF THE COMMISSIONER
OF INSURANCE

21st Floor,
Queensway Government Offices,
66 Queensway,
Hong Kong

圖文傳真 Fax: (852) 2869 0252

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

2 July 2014

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

Dear Mr Riley,

**Invitation to Comment on IASB Consultation Documents on
(i) Request for Information Post-implementation Review: IFRS 3
Business Combinations ('CD (1)') and
(ii) Exposure Draft of Disclosure Initiative (Proposed Amendments to
IAS 1) ('CD (2)')**

I refer to your letter of 10 April 2014 inviting us to comment on the captioned consultation documents. We have already given our comments on CD (1) on 30 April 2014.

We have carefully studied CD (2) and have no further comments..

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

Yours sincerely,

(Tony Chan)
for Commissioner of Insurance

[(P)D/I-10043_HKICPA]