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

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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 Discussion Paper DP/2014/1
Accounting for Dynamic Risk Management:
a Portfolio Revaluation Approach to Macro Hedging**

I refer to your letter of 28 May 2014 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,

(Tony Chan)

for Commissioner of Insurance

[(P)DAI-10046_HKICPA]