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覆函請註明本處檔號

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

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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: Ms Christina Ng, Head of Financial Reporting)

Dear Ms Ng,

**Invitation to Comment on IASB Exposure Draft ED/2015/5
Remeasurement on a Plan Amendment, Curtailment or
Settlement/ Availability of a Refund from a Defined Benefit Plan
(Proposed Amendments to IAS 19 and IFRIC 14)**

I refer to your letter of 29 June 2015 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