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覆函請註明本處檔號

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

10 September 2015

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: Ms Christina Ng, Head of Financial Reporting)

Dear Ms Ng,

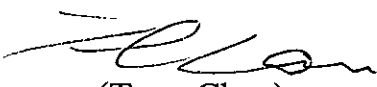
**Invitation to Comment on IASB Exposure Draft
Effective Date of Amendments to IFRS 10 and IAS 28**

I refer to your letter of 17 August 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