

保險業監理處  
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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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Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> 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 Request for Views**  
***2015 Agenda Consultation***

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I refer to your letter of 19 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

[(P)D/R-10063\_HKICPA]