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37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
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(Attn: Ms Christina Ng, Head of Financial Reporting)

Dear Ms Ng,

**Invitation to Comment on IASB Exposure Drafts on**  
**(i) Transfer of Investment Property (Proposed amendment to IAS 40)**  
**('ED (1)') and**  
**(ii) Annual Improvements to IFRSs 2014-2016 Cycle ('ED (2)')**

I refer to your letter of 7 December 2015 inviting us to comment on the captioned consultation documents.

We have carefully studied ED (2) and have no comments on it.

For ED (1) mentioned in your letter, we are still assessing the impacts on the insurance industry and regulatory framework. We would give our comments in due course.

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

Yours sincerely,

(Tony Chan)

for Commissioner of Insurance

[(P)D/1-10065\_HKICPA]