

15 August 2017

Our Ref: INS/TEC/13/11/ Pt XIX

By Post

Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai
Hong Kong
(Attn: Ms Christina Ng, Director, Standard Setting)

Dear Ms Ng,

**Invitation to Comment on IASB Request for Information:
Post-implementation Review – IFRS 13 Fair Value Measurement**

I refer to your letter of 7 June 2017 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
Associate Director
Policy and Development Division
Insurance Authority