

21<sup>st</sup> Floor, Queensway Government Offices, 66 Queensway, Hong Kong. Tel: (852) 2867 2565 Fax: (852) 2869 0252 E-mail: enquiry@ia.org.hk www.ia.org.hk

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

By Post

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, 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

[P(C)\_TEC/13/11\_letter\_HKICPA\_20170815/ah]