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4 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 Discussion Paper DP/2017/1 Disclosure Initiative - Principles of Disclosure

EKY

I refer to your letter of 7 April 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_20170804/ah]