

From: hkicpa_ia
To: [P.T. Comment Letter](#)
Cc: [Tony Chan](#); [Kay SZETO](#); [Bill Li](#)
Subject: Invitation to Comment on HKICPA's Exposure Drafts - Proposed Amendments to HKSA 700 (Revised), Forming an Opinion and Reporting on Financial Statements
Date: Friday, 13 December 2024 19:35:55

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Dear Standard Setting Department of Hong Kong Institute of Certified Public Accountants,

Invitation to Comment on HKICPA's Exposure Drafts - Proposed Amendments to HKSA 700 (Revised), Forming an Opinion and Reporting on Financial Statements

I refer to your letter of 18 November 2024 inviting us to comment on the captioned consultation document.

We have carefully studied the Exposure Draft and have no comments with respect to insurance perspective.

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

Yours faithfully,

Tony Chan

Associate Director

Policy and Legislation Division

Insurance Authority

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