

23 August 2019

Our Ref: INS/TEC/13/11/ Pt. XXIII

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,

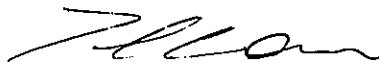
**Invitation to Comment on IASB Exposure Draft
ED/2019/3 Reference to the Conceptual Framework (Proposed Amendments
to IFRS 3)**

I refer to your letter of 5 June 2019 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