

14 October 2020

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

By Post

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Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

(Attn: Mr Chris Joy, Executive Director, Standards and Regulation)



Dear Mr Joy,

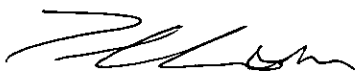
**Invitation to Comment on Exposure Draft**  
***Proposed Amendments to Accounting Guideline 5***  
***Merger Accounting for Common Control Combinations***

I refer to your letter of 31 July 2020 inviting us to comment on the captioned Exposure Draft.

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