

31 May 2021

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

By email

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 Cecilia Kwei, Director, Standard Setting)

Dear Ms Kwei,

**Invitation to Comment on the IASB Exposure Draft  
ED/2021/1 Regulatory Assets and Regulatory Liabilities**

I refer to your letter of 2 February 2021 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