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

By email

Hong Kong Institute of Certified Public Accountants
37th 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 IASB Exposure Draft
ED/2020/4 Lease Liability in a Sale and Leaseback
(Proposed amendment to IFRS 16)**

I refer to your letter of 21 December 2020 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,

A handwritten signature in black ink, appearing to be 'Tony Chan'.

Tony Chan
Associate Director
Policy and Development Division
Insurance Authority