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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/2021/2 Covid-19-Related Rent Concessions beyond 30 June 2021
(Proposed amendment to IFRS 16)**

I refer to your letter of 16 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,

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

Tony Chan
Associate Director
Policy and Development Division
Insurance Authority