

4 August 2017

Our Ref: INS/TEC/13/11/ Pt XIX

By Post

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 Christina Ng, Director, Standard Setting)

Dear Ms Ng,

**Invitation to Comment on IASB Discussion Paper  
DP/2017/1 Disclosure Initiative - Principles of Disclosure**


*E-ky*

I refer to your letter of 7 April 2017 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