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

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,

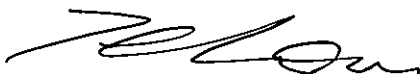
**Invitation to Comment on IASB Exposure Draft  
ED/2019/1 Interest Rate Benchmark Reform (Proposed amendments to IFRS 9  
and IAS 39)**

I refer to your letter of 7 May 2019 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