

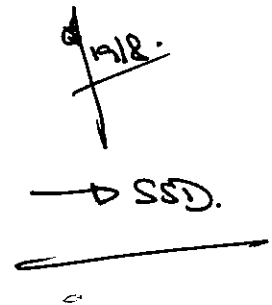
**RECEIVED 19 AUG 2020**

3 August 2020

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



Handwritten signature and initials: "A18." with a vertical line through it, and "SSD." with a horizontal line below it.

(Attn: Mr Chris Joy, Executive Director, Standards and Regulation)

Dear Mr Joy,

**Invitation to Comment on IASB Discussion Paper DP/2020/1  
Business Combinations—Disclosures, Goodwill and Impairment**

I refer to your letter of 23 March 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,



Tony Chan  
Associate Director  
Policy and Development Division  
Insurance Authority