

2 March 2020

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

By Post

Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

(Attn: Ms Michelle Fisher, Deputy Director, Financial Reporting Standards)

Dear Ms Fisher,

**Invitation to Comment on IASB Request for Information
Comprehensive review of the IFRS for SMEs Standard**

I refer to your letter of 31 January 2020 inviting us to comment on the captioned IASB Request for Information.

We have studied it and have no further comments.

Thank you for giving us the opportunity to comment on the document.

Yours sincerely,



Tony Chan
Associate Director
Policy and Development Division
Insurance Authority