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By email

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 Cecilia Kwei, Director, Standard Setting)

Dear Ms Kwei,

**Invitation to Comment on IASB Discussion Paper  
DP/2020/2 Business Combinations under Common Control**

I refer to your letter of 17 December 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,

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

Tony Chan  
Associate Director  
Policy and Development Division  
Insurance Authority