From: info

Sent: Tuesday, May 04, 2021 4:42 PM

To: P.T. Comment Letter

Subject: HKICPA's Invitation to Consultation on IASB Exposure Draft ED/2021/1 Regulatory Assets and Regulatory

Liabilities

Dear Ms Kwei

Thank you for your letter dated 2 February 2021 inviting the Association's comments on the captioned Exposure Draft. After consulting members of HKAB's Financial Reporting Committee, we do not have any comments on it.

For any questions, please contact our Deputy Senior Manager, Ms Emily Ngan (email: emilyngan@hkab.org.hk / tel: 2526 6080) or our Senior Business Executive, Mr Kyle Si (email: kylesi@hkab.org.hk / tel: 2567 1780).

Best regards

Steve Choi Secretary

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