

## Nancy Kelly

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**To:** Chris Lam; ISAP4.comments  
**Cc:** ASHK; Steve Cheung; Patricia Kum  
**Subject:** RE: IAA CONSULTATION: Second Exposure Draft of Proposed ISAP 4 on IFRS 17 Insurance Contracts

**From:** Chris Lam <chrislam@actuaries.org.hk>

**Sent:** April 29, 2019 6:57 AM

**To:** ISAP4.comments <ISAP4.comments@actuaries.org>

**Cc:** ASHK <info@actuaries.org.hk>; Steve Cheung <steve.cheung@hk.ey.com>; Patricia Kum <patkum@netvigator.com>

**Subject:** IAA CONSULTATION: Second Exposure Draft of Proposed ISAP 4 on IFRS 17 Insurance Contracts

Dear Sir/Madam,

Thank you for inviting us to provide comments on the second Exposure Draft of Proposed ISAP 4. In our view, this is more on the definition of actuary's role allowing actuaries to follow through the principles. We'd like to revert that all makes sense and our end does not have specific comments after an extensive review by our IFRS 17 taskforce. We hope this is helpful.

Best regards,  
Chris

### Chris Lam

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