

1 February 2022

The UK Endorsement Board  
8th floor  
125 London Wall  
Barbican  
London  
EC2Y 5AS

By email: [ifrs17@endorsement-board.uk](mailto:ifrs17@endorsement-board.uk)

Dear UK Endorsement Board

UK Endorsement Board's Draft Endorsement Criteria Assessment for IFRS 17 'Insurance Contracts'

Deloitte LLP is pleased to respond to the UK Endorsement Board's invitation to comment on the Draft Endorsement Criteria Assessment ('DECA') for IFRS 17 Insurance Contracts.

We support the UK Endorsement Board's tentative conclusion in the DECA that IFRS 17 Insurance Contracts meets the statutory endorsement criteria and therefore should be adopted for use in the UK.

If you have any questions, please contact Veronica Poole in London at 020 7007 0884.

Yours sincerely

Deloitte LLP