

香港特別行政區政府
財經事務及庫務局
財經事務科
香港金鐘道六十六號
金鐘道政府合署十五樓



FINANCIAL SERVICES BRANCH
FINANCIAL SERVICES AND
THE TREASURY BUREAU
GOVERNMENT OF THE HONG KONG
SPECIAL ADMINISTRATIVE REGION

15TH FLOOR
QUEENSWAY GOVERNMENT OFFICES
66 QUEENSWAY
HONG KONG

電話 TEL.: 2528 9156
圖文傳真 FAX.: 2869 4195
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來函檔號 YOUR REF: C/FRSC

12 August 2015

Ms Christina Ng
Head of Financial Reporting
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Dear Ms Ng,

**Invitation to Comment on IASB Exposure Draft
ED/2015/6 Clarifications to IFRS 15**

I refer to your letter dated 11 August 2015.

We welcome HKICPA's efforts in launching local consultation on the exposure drafts. We understand that it is your established practice to consult all relevant stakeholders and regulators on such exposure drafts.

We trust that whatever decision is made by HKICPA, you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Ming Chan', written over a horizontal line.

(Ming Chan)

for Secretary for Financial Services and the Treasury