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C/FRSC
18 August 2015

Ms. Christina Ng,
Head of Financial Reporting,
Hong Kong Institute of
Certified Public Accountants,
37th Floor, 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 and your invitation for comments on the above Exposure Draft.

The said Exposure Draft involves technical aspects in relation to financial statements, which our Committees consider that they may not have the relevant expertise to comment. Nevertheless, the effort taken by you is much appreciated.

Yours sincerely,

Kenneth Fok
Director of Practitioners Affairs

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