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2 June 2015

Ms. Christina Ng,  
Head of Financial Reporting,  
Hong Kong Institute of  
Certified Public Accountants,  
37<sup>th</sup> Floor, Wu Chung House,  
213 Queen's Road East,  
Wanchai, Hong Kong

Dear Ms. Ng,

**Invitation to Comment on IASB Exposure Draft ED/2015/2  
Effective Date of IFRS 15 (Proposed amendments to IFRS 15)**

I refer to your letter dated 26 May 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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