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Averred by The Hong Kong Council of Social Service
香港社會服務發展局

31 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/2015/7 Effective Date of Amendments to IFRS 10 and IAS 28**

I refer to your letter dated 17 August 2015 and your invitation for comments on the above Exposure Draft.

The said Exposure Draft involves technical aspects of subject matters 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

P.13

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