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By email: commentletters@hkicpa.org.hk and by post

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

Dear Ms. Ng

IASB Exposure Draft on Effective Date of Amendments to IFRS 10 and IAS 28

We refer to your letter dated 17 August 2015 inviting the Association's comments on the IASB Exposure Draft on Effective Date of Amendments to IFRS 10 and IAS 28. After consulting our members, we write to advise that we have no comments on the above.

Should you have any questions, please do not hesitate to contact Ms Emily Ngan of the Secretariat at 2526 6080.

Yours sincerely

Henry Chan
Secretary

Chairman The Hongkong and Shanghai Banking Corporation Ltd
Vice Chairmen Bank of China (Hong Kong) Ltd
Standard Chartered Bank (Hong Kong) Ltd
Secretary Henry Chan

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