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31 August 2015

Ms. Christina Ng,  
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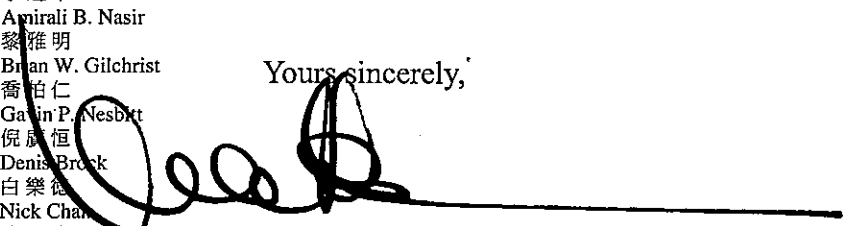
Dear Ms. Ng,

**Invitation to Comment on IASB Request for Views  
2015 Agenda Consultation**

I refer to your letter dated 19 August 2015 and your invitation for comments on the above Request for Views.

The said Request for Views 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

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