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10 July 2015

BY POST

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

Dear Ms. Ng,

Invitation to Comment on IASB Exposure Drafts
ED/2015/3 Conceptual Framework for Financial Reporting and
ED/2015/4 Updating References to the Conceptual Framework

I refer to your letter dated 4 June 2015 and your invitation for comments on the above Exposure Draft.

The Exposure Draft involves technical aspects on the conceptual framework on financial reporting, which is outside the remit of work of our committees.

We thank you for writing to us but regret we would not be able to assist.

Yours sincerely,


Kenneth Fok
Director of Practitioners Affairs

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