

Dear Ms Christina Ng,

Thank you for inviting HKTA to comment on the followings:

1. IASB Exposure Draft ED/2015/6 Clarifications to IFRS 15 dated 11 August 2015
2. IASB Exposure Draft ED/2015/7 Effective Date of Amendments to IFRS 10 and IAS 28 dated 17 August 2015
3. IASB Request for Views 2015 Agenda Consultation dated 19 August 2015

We would like to let you know that we will not submitting any comment as these consultation papers may not relevant and have impact on the trust industry.

Regards,
Virginia Lam
Administrator, HKTA