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Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

(Attn: Ms Christina Ng, Head of Financial Reporting)

Dear Ms Ng,

**Invitation to Comment on IASB Exposure Draft ED/2015/6  
Clarifications to IFRS 15**

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I refer to your letter of 11 August 2015 inviting us to comment on the captioned consultation document.

We have carefully studied it and have no further comments.

Thank you for giving us the opportunity to comment on the consultation document.

Yours sincerely,

(Tony Chan)

for Commissioner of Insurance