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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: Effective date of IFRS 15

We refer to your letter dated 26 May 2015 and set out our comment on the captioned Exposure Draft below.

We have no objection to the IASB's proposal of deferral of the effective date of IFRS 15, in light of the reasons stated in the basis for conclusions of the exposure draft.

We would be happy to further clarify or discuss any of our comments should you so wish. 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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