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30 October 2015

Ms Christina Ng
Head of Financial Reporting
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Dear Ms Ng,

**Invitation to Comment on IASB Draft IFRIC Interpretations
DI/2015/1 *Uncertainty over Income Tax Treatments and*
DI/2015/2 *Foreign Currency Transactions and Advance Consideration***

I refer to your letter dated 28 October 2015.

We welcome HKICPA's efforts in launching local consultation on IASB's proposals. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that whatever decision is made by HKICPA, you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Ming Chan', written over a white background.

(Ming Chan)

for Secretary for Financial Services and the Treasury