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By email: commentletters@hkiepa.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 ED/2015/9 Transfers of Investment Property
(Proposed amendment to IAS 40)**

Thank you for your letter dated 7 December 2015 inviting our comments on IASB Exposure Draft ED/2015/9 Transfers of Investment Property (Proposed amendment to IAS 40) (Exposure Draft).

The Hong Kong Association of Banks does not wish to raise any comments on the Exposure Draft at this time. This is without prejudice to the position of any individual member.

Should you have any questions, please do not hesitate to contact Ms Emily Ngan of the Secretariat at 2526 6080.

Yours sincerely

Doris Ma
Secretary

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Vice Chairman Bank of China (Hong Kong) Ltd
The Hongkong and Shanghai Banking Corporation Ltd
Secretary Doris Ma

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