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26 November 2015

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Dear Ms. Ng,

Invitation to Comment on IASB ED/2015/8
IFRS Practice Statement: Application of Materiality to Financial Statements

I refer to your letter dated 9 November 2015 and your invitation for comments on the above IFRS Practice Statement.

The said IFRS Practice Statement involves technical aspects of subject matters which our Committees consider that they may not have the relevant expertise to comment. Nevertheless, the effort taken by you is much appreciated.

Yours sincerely,

Lydia Cheung
Assistant Director of Practitioners Affairs

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