



THE  
**LAW SOCIETY**  
OF HONG KONG  
香港律師會

3/F WING ON HOUSE · 71 DES VOEUX ROAD  
CENTRAL · HONG KONG DX-009100 Central 1  
香港中環德輔道中71號  
永安集團大廈3字樓

TELEPHONE (電話) : (852) 2846 0500  
FACSIMILE (傳真) : (852) 2845 0387  
E-MAIL (電子郵件) : sg@hklawsoc.org.hk  
WEBSITE (網頁) : www.hklawsoc.org.hk

Our Ref : COM  
Your Ref : C/FRSC  
Direct Line :

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17 December 2015

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Ms. Christina Ng,  
Head of Financial Reporting,  
Hong Kong Institute of  
Certified Public Accountants,  
37<sup>th</sup> Floor, Wu Chung House,  
213 Queen's Road East,  
Wanchai, Hong Kong

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Dear Ms. Ng,

**Invitation to Comment on IASB Exposure Drafts  
ED/2015/9 Transfer of Investment Property (Proposed amendment to IAS 40)  
and ED/2015/10 Annual Improvements to IFRSs 2014-2016 Cycle**

I refer to your letter dated 7 December 2015 and your invitation for comments on the above Exposure Drafts.

The said Exposure Drafts involve 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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