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Thomas S.T. So
蘇紹聰

19 August 2016

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Dear Ms. Ng,

**Request for Information on
Post-implementation Review of Accounting Guideline 5
Merger Accounting for Common Control Combinations**

Thank you for writing to the President on the captioned matter on 9 August 2016.

I have sought internal views and regret that the subject matter falls outside the terms of reference of the relevant committees of the Law Society.

In the meantime, kindly be advised that our current President is **Mr. Thomas So**. Please update your records accordingly.

Yours sincerely,

Jason Choi
Assistant Director of Practitioners Affairs

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