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20 April 2017

Ms. Christina Ng,
Director, Standard Setting,
Hong Kong Institute of
Certified Public Accountants,
37th Floor, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong

Dear Christina,

**Invitation to Comment on IASB Exposure Draft
ED/2017/2 Improvements to IFRS 8 Operating Segments
(Proposed amendments to IFRS 8 and IAS 34)**

Thank you for writing to the President on the captioned matter on 7 April 2017.

I regret that the subject matter under consultation falls outside the terms of reference of the relevant committees of the Law Society.

If we could be of assistance in other matters, please let me know.

Yours sincerely,

Kenneth Fok
Director of Practitioners Affairs

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P3

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