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香港律師會

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23 October 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 two IASB Exposure Drafts
ED/2017/5 Accounting Policies and Accounting Estimates
ED/2017/6 Definition of Material

Thank you for writing to the President on the captioned matter on 21 September 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,

Eileen Tam
Assistant Director, Practitioners Affairs

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