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 OF HONG KONG
 香港律師會

110th
 ANNIVERSARY

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16 April 2018

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/2018/1 Accounting Policies Changes**

Thank you for writing to the President on the captioned matter on 11 April 2018.

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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