



THE  
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香港律師會

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5 November 2009

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Mr. Steve Ong, FCPA, FCA  
Director, Standard Setting  
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37/F, Wu Chung House  
213 Queen's Road East, Wanchai, Hong Kong

Dear Mr. Ong,

**Re: Invitation to Comment on IASB discussion documents and HKICPA Practice Note**

I refer to your letter dated 2 November 2009 addressed to the President, and I have been asked to send a reply on his behalf.

The Law Society will not be providing comments on the captioned IASB documents and HKACPA Practice Notes as these are not within the Terms of Reference of the Society's Insolvency Law Committee.

Yours sincerely,

Joyce Wong  
Director of Practitioners Affairs  
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cc President  
Insolvency Law Committee