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**LAW SOCIETY**  
OF HONG KONG  
香港律師會

3/F WING ON HOUSE · 71 DES VOEUX ROAD  
CENTRAL · HONG KONG DX-009100 Central 1  
香港中環德輔道中71號  
永安集團大廈3字樓

TELEPHONE (電話) : (852) 2846 0500  
FACSIMILE (傳真) : (852) 2845 0387  
E-MAIL (電子郵件) : sg@hklawsoc.org.hk  
WEBSITE (網頁) : www.hklawsoc.org.hk

Our Ref :  
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Direct Line :

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2 March 2015

Ms. Christina Ng,  
Head of Financial Reporting,  
Hong Kong Institute of  
Certified Public Accountants,  
37<sup>th</sup> Floor, Wu Chung House,  
213 Queen's Road East,  
Wanchai, Hong Kong

Dear Ms. Ng,

**Invitation to Comment on IASB Exposure Draft ED/2015/1 Classification of Liabilities (proposed amendments to IAS 1)**

I refer to your letter dated 16 February 2015 and your invitation for comments on the above Exposure Draft.

It is noted that the said Exposure Draft involves technical aspects in relation to financial statements, which our Committees consider that they may not have the relevant expertise to comment. Nevertheless, the effort taken by you is much appreciated.

Yours sincerely,

Ivy Chow  
Assistant Director of Practitioners Affairs

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