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BY POST

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Thomas S.T. So
蘇紹聰

13 July 2016

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Dear Ms. Ng,

**Invitation to Comment on IASB Exposure Draft ED/2016/1
Definition of a Business and Accounting for Previously Held Interests
(Proposed Amendments to IFRS 3 and IFRS 11)**

Thank you for writing to the President on the captioned matter on 5 July 2016.
Kindly be advised that our current President is Mr. Thomas So.

I have sought internal views and 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,


Jason Choi
Assistant Director of Practitioners Affairs

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