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湯文龍

9 December 2016

Ms. Christina Ng,

Director, Standard Setting Department,

Hong Kong Institute of

Certified Public Accountants. 37th Floor, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong

Dear Ms. Ng,

Invitation to Comment on Exposure Draft of Revised Accounting Bulletin 3 Guidance on Disclosure of Directors' Remuneration

Thank you for writing to the President on the captioned matter on 30 November 2016. Kindly be advised that our current President is Mr. Thomas So. Please update your internal record.

I have sought internal views and regret that we are not in the position to comment on the subject matter.

Thank you for your attention.

Yours s

Director of Practitioners Affairs

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