



THE
LAW SOCIETY
OF HONG KONG
香港律師會

110th
ANNIVERSARY

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 : COM
Your Ref : C/FRSC
Direct Line :

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6 July 2017

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 Request for Information
Post-implementation Review – IFRS 13 Fair Value Measurement**

Thank you for writing to the President on the captioned matter on 7 June 2017.

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,

Kenneth Fok
Director of Practitioners Affairs

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