



THE

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BY POST

President 21 November 2018
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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 Request for Information Post-implementation Review of Small and Medium-sized Entity Financial Reporting Framework and Financial Reporting Standard (SME Standard)

Thank you for writing to the President on the captioned matter on 13 November 2018.

As for the subject matter under consultation, I regret that it 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,

Eileen Tam
Assistant Director, Practitioners Affairs

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