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15 January 2019

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 Exposure Draft
ED/2018/2 Onerous Contracts – Cost of Fulfilling a Contract (Proposed
Amendments to IAS 37)**

Thank you for writing to the President on the captioned matter on 2 January 2019.

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

PI

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