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BY POST

President
會長
21 May 2019

Melissa K. Pang
彭韻儀

Ms. Christina Ng,
Director, Standard Setting,
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Dear Christina,

**Invitation to Comment on IASB Exposure Draft
ED/2019/1 Interest Rate Benchmark Reform (Proposed amendments to IFRS
9 and IAS 39)**

Thank you for writing to the President on the captioned matter on 7 May 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

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