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23 April 2020

Mr. Chris Joy,
 Executive Director, Standards and Regulation,
 Hong Kong Institute of
 Certified Public Accountants,
 37th Floor, Wu Chung House,
 213 Queen's Road East,
 Wanchai, Hong Kong

Dear Chris,

**Invitation to Comment on IASB Discussion Paper DP/2020/1
 Business Combinations – Disclosures, Goodwill and Impairment**

Thank you for writing to the President on the captioned matter on 23 March 2020.

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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