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BY POST

President
 會長

6 March 2020

Melissa K. Pang
 彭韻偉

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

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Dear Christina,

**Invitation to Comment on IASB Request for Information
 Comprehensive review of the IFRS for SMEs Standard**

Thank you for writing to the President on the captioned matter on 31 January 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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 朱潔冰

P3

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