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12 March 2021

Ms. Cecilia Kwei,
Director, Standard Setting,
Hong Kong Institute of
Certified Public Accountants,
37th Floor, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong

Dear Cecilia,

**Invitation to Comment on the IASB Exposure Draft
ED/2021/1 Regulatory Assets and Regulatory Liabilities**

Thank you for writing to the President on the captioned matter on 2 February 2021.

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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