

From: carmenwong@hktrustees.com

To: [P.T. Comment Letter](#)

Cc:

Subject: Invitations to comment on IASB Exposure Draft ED/2020/4 Lease Liability in a Sale and Leaseback (dated 21 Dec 2020)

Date: 29 December 2020 16:50:57

Dear Sirs,

Greeting from HKTA.

Thank you for sending the invitation to comment on captioned subject. Given that this subject has not direct relevance to the trust sector, we have no comment to make. Thank you for your attention.

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