



THE  
**LAW SOCIETY**  
OF HONG KONG  
香港律師會

3/F WING ON HOUSE · 71 DES VOEUX ROAD  
CENTRAL · HONG KONG DX-009100 Central 1  
香港中環德輔道中71號  
永安集團大廈3字樓

TELEPHONE (電話): (852) 2846 0500  
FACSIMILE (傳真): (852) 2845 0387  
E-MAIL (電子郵件): sg@hklawsoc.org.hk  
WEBSITE (網頁): www.hklawsoc.org.hk

Our Ref :  
Your Ref :  
Direct Line :

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C/FRSC

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6 May 2021

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

Dear Cecilia,

**Invitation to Comment on IASB Request for Information  
Third Agenda Consultation**

Thank you for writing to the President on the captioned matter on 1 April 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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