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COM

29 March 2023

Standard Setting Department,
Hong Kong Institute of
Certified Public Accountants,
37th Floor, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong

Dear Sirs,

**Invitation to Comment on IASB Exposure Draft Amendments to the
Classification and Measurement of Financial Instruments (Proposed
Amendments to IFRS 9 and IFRS 7)**

Thank you for your email on 23 March 2023.

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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