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21 February 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 IAASB Consultation Paper, The IAASB's Proposed Strategy and Work Plan for 2024-2027

Thank you for your email on 18 January 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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