



THE
LAW SOCIETY
 OF HONG KONG
 香港律師會

RECEIVED
 HKICPA

1783.

'19 AUG 30 11:45

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 : COM
 Your Ref : C/FRSC
 Direct Line :

BY POST

President
 會長

Melissa K. Pang
 彭韻信

Vice-Presidents
 副會長

Amirali B. Nasir
 黎雅明
 Brian W. Gilchrist
 喬柏仁
 C. M. Chan
 陳澤銘

Council Members
 理事

Stephen W.S. Hung
 熊運信
 Billy W.Y. Ma
 馬華潤
 Cecilia K.W. Wong
 黃吳潔華
 Denis Brock
 白樂德
 Warren P. Ganesh
 莊偉倫
 Roden M.L. Tong
 湯文龍
 Robert Rhoda
 羅睿德
 Jonathan Ross
 羅彰南
 Pierre T.H. Chan
 陳達顯
 Eric T.M. Cheung
 張達明
 Karen Lam
 藍嘉妍
 Careen H.Y. Wong
 黃巧欣
 Calvin K. Cheng
 鄭偉邦
 Mark Daly
 帝理邁
 Doreen Y.F. Kong
 江玉歡
 Christopher K.K. Yu
 余國堅

Secretary General
 秘書長

Heidi K.P. Chu
 朱潔冰

Deputy Secretary General
 副秘書長

Christine W.S. Chu
 朱穎雪

29 August 2019

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

Dear Christina,

**Invitation to Comment on IASB Exposure Draft
 ED/2019/6 Disclosure of Accounting Policies**

Thank you for writing to the President on the captioned matter on 9 August 2019.

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

P7

4375291

