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BY POST

President  
會長

18 June 2019

Melissa K. Pang  
彭韻偉

Ms. Christina Ng,  
Director, Standard Setting,  
Hong Kong Institute of  
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Dear Christina,

**Invitation to Comment on IASB Exposure Draft  
ED/2019/3 Reference to the Conceptual Framework (Proposed Amendments  
to IFRS 3)**

Thank you for writing to the President on the captioned matter on 5 June 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

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