

## Jenny Ng

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**From:** carmenwong@hktrustees.com  
**Sent:** Wednesday, April 15, 2020 12:00 PM  
**To:** P.T. Comment Letter  
**Cc:** jacqueline shek; ComMem-LAU Ka Shi; Virginia Lam; Loretta Ma  
**Subject:** Invitation to comment on IASB Discussion Paper DP/2020/1 Business Combinations  
**Attachments:** HKICPA - invitation to comment on IASB discussion paper (March 2020).pdf

Dear Sirs,

Thank you for sending the invitation to comment on captioned subject. Given that this subject has not direct relevance to the trust sector, we have no comment to make.

Thank you for your attention.

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