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THE LAW SOCIETY OF HONG KONG

香港律師會 AUG 27 11:50

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21 August 2020

Mr. Chris Joy, Executive Director, Standards and Regulation, Hong Kong Institute of Certified Public Accountants, 37th Floor, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong

AG 5

BY POST

Handwritten signature and 'SSD' stamp

Dear Chris,

Invitation to Comment on Exposure Draft Proposed Amendments to Accounting Guideline 5 Merger Accounting for Common Control Combinations

Thank you for writing to the President on the captioned matter on 31 July 2020.

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,

Handwritten signature of Eileen Tam

Eileen Tam Assistant Director, Practitioners Affairs

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