

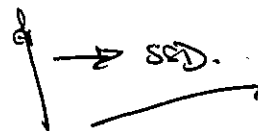


THE

LAW SOCIETY

OF HONG KONG

香港律師會



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 23 April 2020
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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

Dear Chris,

**Invitation to Comment on IASB Exposure Draft
ED/2020/1 Interest Rate Benchmark Reform – Phase 2 (Proposed
Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16)**

Thank you for writing to the President on the captioned matter on 16 April 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,

Eileen Tam
Assistant Director, Practitioners Affairs

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