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BY POST

President
會長

18 February 2021

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Dear Cecilia,

**Invitation to Comment on IASB Exposure Draft
ED/2021/2 Covid-19-Related Rent Concessions beyond 30 June 2021
(Proposed amendment to IFRS 16)**

Thank you for writing to the President on the captioned matter on 16 February 2021.

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