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BY POST

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會長

18 February 2021

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Dear Cecilia,

Invitation to Comment on IASB Discussion Paper DP/2020/2 Business Combinations under Common Control

Thank you for writing to the President on the captioned matter on 17 December 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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