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2 November 2021

Ms. Cecilia Kwei,
Director, Standard Setting,
Hong Kong Institute of
Certified Public Accountants,
37th Floor, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong

Dear Cecilia,

**Invitation to Comment on IASB Request for Information
Post-implementation Review of IFRS 9 – Classification and Measurement**

Thank you for writing to the President on the captioned matter on 5 October 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

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