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OF HONG KONG  
香港律師會

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12 October 2022

Standard Setting Department,  
Hong Kong Institute of  
Certified Public Accountants,  
37<sup>th</sup> Floor, Wu Chung House,  
213 Queen's Road East,  
Wanchai, Hong Kong

Dear Sirs,

**Invitation to Comment on the IASB Exposure Draft  
Third edition of the IFRS for SMEs Accounting Standard**

Thank you for your email on 15 September 2022.

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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