



THE

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4 March 2014

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213 Queen's Road East,  
Wanchai, Hong Kong

Dear Mr. Riley,

## Exposure Draft of Accounting Bulletin 5 Guidance for the Preparation of a Business Review under the Hong Kong Companies Ordinance Cap.32

Thank you for your letter dated 24 February 2014 and your invitation to comment on the above Exposure Draft.

It is noted that preparation of Business Review involves analysis of financial statements and the said draft guidance involves technical aspects which our Committees consider that they may not have the relevant expertise to comment.

Nevertheless, the effort taken by you in preparing the relevant guidelines is much appreciated.

Yours sincerely,

Edwin Lee  
Assistant Director, Practitioners Affairs

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