

香港特別行政區政府
財經事務及庫務局
財經事務科
香港金鐘添美道二號
政府總部二十四樓



FINANCIAL SERVICES BRANCH
FINANCIAL SERVICES AND
THE TREASURY BUREAU
GOVERNMENT OF THE HONG KONG
SPECIAL ADMINISTRATIVE REGION
24TH FLOOR
CENTRAL GOVERNMENT OFFICES
2 TIM MEI AVENUE
ADMIRALTY
HONG KONG

電話 TEL.: 2528 9156
圖文傳真 FAX.: 2869 4195
本函檔號 OUR REF.: C10/1 (2014) Pt 24
來函檔號 YOUR REF.: C/FRSC

16 April 2014

Mr Simon Riley
Acting Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Dear Mr Riley,

**Invitation to Comment on
HKICPA Exposure Draft of Accounting Bulletin 5
Guidance for the Preparation of a Business Review under
the Hong Kong Companies Ordinance Cap. 622**

Thank you for your letter dated 24 February 2014.

We note that the Institute has provided the Companies Registry with a copy of the draft guidance at an earlier stage before release of the Exposure Draft. In that occasion, the Registry has noted the draft for information and set out a few observations from the perspective of the provisions of the new Companies Ordinance. We have nothing to add on top of their observations.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Joey Lee'.

(Miss Joey Lee)

for Secretary for Financial Services and the Treasury