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財經事務及庫務局
財經事務科
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本函檔號 OUR REF: C10/1 (2014) Pt 24
來函檔號 YOUR REF: C/FRSC

11 February 2015

Ms Christina Ng
Head of Financial Reporting
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Dear Ms Ng,

**Invitation to Comment on the Exposure Draft on Accounting Bulletin 6
*Guidance on the Requirements of Section 436 of the Hong Kong
Companies Ordinance Cap. 622 "Requirement in Connection with
Publication of 'Specified Financial Statements' and
'Non-statutory Accounts'"***

I refer to your letter dated 9 February 2015.

We welcome HKICPA's efforts in launching local consultation on the proposed guidance. We understand that it is your established practice to consult all relevant stakeholders and regulators on such exposure drafts.

We trust that whatever decision is made by HKICPA, you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Ming Chan', written over a horizontal line.

(Ming Chan)

for Secretary for Financial Services and the Treasury