



OFFICIAL RECEIVER'S OFFICE

破產管理署

10TH-12TH FLOORS, HIGH BLOCK,
QUEENSWAY GOVERNMENT OFFICES,
66 QUEENSWAY, HONG KONG.
香港金鐘道六十六號金鐘道政府合署高座十樓至十二樓

FAX (852) 2536 9963 (Case Management)
(852) 2501 0698 (Case Management)
(852) 2104 7151 (Case Management)
(852) 2104 7150 (Finance)
(852) 3105 1814 (Admin.)
(852) 3105 0435 (Legal Services)
(852) 3106 0347 (Personnel)

圖文傳真 (852) 2536 9963 (個案處理)
(852) 2501 0698 (個案處理)
(852) 2104 7151 (個案處理)
(852) 2104 7150 (財務)
(852) 3105 1814 (行政)
(852) 3105 0435 (法律事務)
(852) 3106 0347 (人事)

來函請註明本署檔號

IN REPLY PLEASE QUOTE THIS REF: GR/1-20/2 (46)

來函檔號 YOUR REF: C/FRSC

電話 TEL. NO.: 2867 2433

圖文傳真 FAX NO.: 2104 7150

Internet Homepage Address

互聯網網址

<http://www.oro.gov.hk>

13 February 2015

Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai
Hong Kong

(Attn : Ms. Christina Ng)

Dear Christina,

Invitation to Comment

I refer to your letter dated 9 February 2015.

From the insolvency perspective, we have no comments on HKICPA FRSC 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'".

Yours sincerely,

(Ms. Melody WONG)
for Official Receiver