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16 February 2015

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

Dear Mr. Riley,

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 and your invitation for comments on the above Exposure Draft.

It is noted that the said Exposure Draft involves technical aspects in relation to financial statements, which our Committees consider that they may not have the relevant expertise to comment. Nevertheless, the effort taken by you is much appreciated.

Yours sincerely,

Ivy Chow
Assistant Director of Practitioners Affairs

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