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By email: commentletters@hkicpa.org.hk and by post

Ms. Christina Ng
Head of Financial Reporting, Standard Setting
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East, Wanchai
Hong Kong

Dear Ms. Ng

**Invitation to Comment on Exposure Draft of 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'"**

Thank you for your letter dated 9 February 2015 inviting the Association's comments on the Exposure Draft of 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'". We write to advise that we have no comments on the above.

Should you have any questions, please do not hesitate to contact Ms. Emily Ngan of the Secretariat at 2526 6080.

Yours sincerely

Henry Chan
Secretary

Chairman The Hongkong and Shanghai Banking Corporation Ltd
Vice Chairmen Bank of China (Hong Kong) Ltd
Standard Chartered Bank (Hong Kong) Ltd
Secretary Henry Chan

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