

保險業監理處
香港金鐘道六十六號
金鐘道政府合署二十一樓



1767
OFFICE OF THE COMMISSIONER
OF INSURANCE

21st Floor,
Queensway Government Offices,
66 Queensway,
Hong Kong

圖文傳真 Fax: (852) 2869 0252

覆函請註明本處檔號

In reply please quote this ref. INS/TEC/13/11/ Pt XVI

16 March 2015

來函檔號 Your ref.

電話 Tel. 2867 4617

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

(Attn: Ms Christina Ng, Head of Financial Reporting)

2015 MAR 18 PM 12:11

RECEIVED
HKICPA

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 of 9 February 2015 inviting us to comment on the captioned consultation document.

We have carefully studied it and have no further comments.

Thank you for giving us the opportunity to comment on the consultation document.

Yours sincerely,

(Tony Chan)

for Commissioner of Insurance

[(P)D/t-10055_HKICPA]