

from the desk of

S. H. CHAN, [REDACTED]

陳世愷會計師

12. 9. 2005

ATTENTION: Ms M. LEUNG

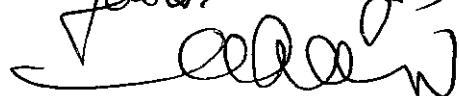
BILLS COMMITTEE ON
FINANCIAL REPORTING COUNCIL BILL,
LEGISLATIVE COUNCIL,
HK SAR.

Dear Sir/Madam,

I have perused the Legislative
Proposals to establish the Financial
Reporting Council

To further enhance the regulation
of auditors of listed companies and the
quality of financial reporting will undoubtedly
also enhance the Hong Kong's reputation
in the international financial centres.

I fully support the Bill.

Yours sincerely,


CHAN SAI HO