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29 July 2011

## By fax (2840 0797)

Clerk to the Bills Committee on Companies Bill Legislative Council Building, 8 Jackson Road, Central, Hong Kong

Attn.: Connie Szeto

Dear Connie,

Bills Committee on Companies Bill

We thank you for seeking our views on certain aspects of the Companies Bill.

We are familiar with the views expressed by the HKICPA in relation to the matters to which you refer.

We agree with the reservations expressed by the HKICPA as contained in their submission on these matters and as summarised in your letter.

If you wish us expand on our views, we would be happy to do so.

Yours sincerely,

Andrew D Ross Managing Director

c.c. Hon Paul Chan Mo-po, MH, JP









