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7 June 2018

KAN Wan-ye, Wendy, Assistant Legal Adviser,
Legislative Council Secretariat,
Legislative Council Complex,
1 Legislative Council Road,
Central, Hong Kong.

Dear Ms. Kan,

We, being a small to medium sized audit firm with six partners/directors, write to support the Companies (Amendment) Bill 2018 which seeks to amend the Companies Ordinance (Cap. 622) and eight items of its subsidiary legislation to:

- (a) improve the operation of the accounts provisions;
- (b) expand the types of companies within the reporting exemption; and
- (c) provide for miscellaneous and related matters in relation to various administrative, procedural and technical requirements regulating companies and non-Hong Kong companies.

The above proposed legislative amendments are beneficial to the accounting profession as a whole and hence are widely accepted by the practising accountants.

Yours sincerely,

Ting Ho Kwan & Chan (Practising)

c.c.: Financial Services and the Treasury Bureau, Financial Services Branch

PARTNERS:

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