



11 July 2008

By email (co_rewrite@fstb.gov.hk) and by post

Our Ref.: C/PAIBC, M57319

Companies Bill Team
Financial Services and the Treasury Bureau
15/F, Queensway Government Offices
66 Queensway
Hong Kong

Dear Sirs,

Re: CO Rewrite Second Consultation

--- Please find attached in the **appendix** the comments of the Hong Kong Institute of Certified Public Accountants on the second public consultation under the Companies Ordinance Rewrite project, covering company names, directors' duties, corporate directorship and registration of charges.

If you have any questions on the submission, please feel free to contact me (on 2287 7084 or at peter@hki CPA.org.hk).

Yours faithfully,

A handwritten signature in black ink that reads 'Peter Tisman'. The signature is written in a cursive, flowing style.

Peter Tisman
Director, Specialist Practices

PMT/ay
Encl.