



28 October 2008

**By email ([co\\_rewrite@fstb.gov.hk](mailto:co_rewrite@fstb.gov.hk)) and by post**

Our Ref.: C/PAIBC, M59363

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

Dear Sirs,

**[Re: CO Rewrite Third Consultation](#)**

--- Please find attached in the **appendix** the comments of the Hong Kong Institute of Certified Public Accountants on the third public consultation under the Companies Ordinance Rewrite project, covering legislative proposals in relation to share capital, the capital maintenance regime and statutory amalgamation procedure.

If you have any questions on the submission, please feel free to contact me (on 2287 7084 or at [peter@hki CPA.org.hk](mailto: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/ML/ay  
Encl.