



## HONG KONG BAR ASSOCIATION

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Our ref: GC/a/012

3<sup>rd</sup> March 2014

Mr. Simon Riley  
Acting Director, Standard Setting  
The Hong Kong Institute of  
Certified Public Accountants  
37/F Wu Chung House  
213 Queen's Road East, Wanchai  
Hong Kong.

Dear *Simon,*

**Invitation to comment on HKICPA Exposure Draft of  
Accounting Bulletin 5 Guidance for the Preparation of a Business Review  
under the Hong Kong Companies Ordinance Cap. 622**

I refer to your letter of 24<sup>th</sup> February 2014.

The Hong Kong Bar Association does not propose to comment on the draft of Accounting Bulletin.

Thank you for bringing this for consideration.

Yours sincerely,

Paul Shieh SC  
Chairman

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