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Your Ref. CBT/14/7/1

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Date: 13 January 2012

Companies Bill Team
Financial Services and the Treasury Bureau
15/F, Queensway Government Offices
66 Queenway
Hong Kong
Attention: Mr Arsene Yiu

By Fax 2869 4195 and By Post

Dear Sirs

Companies Bill – Consultation on the Qualifying Criteria for Private Companies to Prepare Simplified Financial and Directors' Reports

We refer to the abovementioned Consultation and the three options set out in paragraph 22 of the Consultation Paper.

We are in favor of adopting Option 3 (paragraphs 17 to 21) and agree with the higher threshold described.

Yours faithfully

Woo, Kwan, Lee & Lo

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