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千九百九十四年九月三十一日

8th November 2002

Deputy Director, Accounting
Hong Kong Society of Accountants
4th Floor, Tower Two, Lippo Centre
89 Queensway
Hong Kong

Dear Sir,

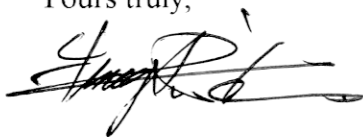
Comments for Consultation Paper on a Proposed Framework for Differential Reporting issued in August 2002

I enclose herewith my comments to the above subject as per attachment to this letter. I am sorry that they come to you late but I still appreciate that I have the opportunity to say something as a member of the Society.

I would like to point out that the attachment includes all my comments referring to the questions raised in pages 11 and 12 from the Consultation Paper. As for the sake of simplicity I shall not repeat the questions.

Thank you for your kind attention on this matter.

Yours truly,



Enc.
SF/HKSALTCVRDIFRPT

