



5 November 2007

**By email ([pfr@hkex.com.hk](mailto:pfr@hkex.com.hk)) and by post**

Our Ref.: C/CGC, M52771

Hong Kong Exchange & Clearing Limited  
Corporate Communications Department  
Re: Consultation Paper on Periodic Financial Reporting  
12<sup>th</sup> Floor, One International Finance Centre  
1 Harbour View Street, Central  
Hong Kong

Dear Sirs,

**[Re: Consultation Paper on Periodic Financial Reporting](#)**

--- Please find attached a completed [questionnaire](#) reflecting the views of the Hong Kong Institute of Certified Public Accountants on the above consultation paper.

If you have any questions on the submission, please do not hesitate to contact me at the Institute on 2287 7084 or by email 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/ay  
Encl.