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File No. 9000004-5542

Re: Consultation Paper on Acceptance of Mainland Accounting and Auditing Standards and Mainland Audit Firms for Mainland Incorporated Companies Listed in Hong Kong ("Consultation Paper")

Dear Sirs

We welcome and agree with HKEx's proposals made in the Consultation Paper for the reasons stated in it. No doubt that HKEx and other Hong Kong regulators would ensure that there would be effective communication channels between Hong Kong and Mainland regulators to enable Hong Kong regulators to keep abreast of Mainland accounting and auditing standards, and any issues/concerns relating to the approval and oversight of Mainland audit firms.

Yours faithfully,

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