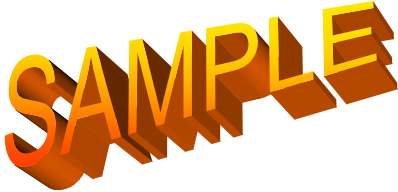


If a Practising Certificate holder intends to use the address of his/her present employer or an existing CPA practice as his/her registered office, an official letter of consent from his/her employer or leaseholder/ landlord must be produced to the effect that the latter has no objection to such use and to the erection of a signboard at the entrance to the registered office.

Hereunder is a standard format of a letter of consent for reference purpose. Please request the leaseholder/ landlord to reproduce this letter on their standard letterhead.

Date: _____	
Registrar, Hong Kong Institute of Certified Public Accountants, 27th Floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong.	
Dear Sirs,	
Re: _____ <i>(full name & PC no. of the practising certificate holder)</i>	
<p>This is to confirm that our (i) company being the present employer of the above-named PC applicant situated at the following office / (ii) CPA practice being the leaseholder/ landlord* of the following registered office*:</p> <p>_____ (in English)</p> <p>_____ (in Chinese)</p> <p>has no objection to the use of the premises as the registered office of the said practising certificate applicant, and has given permission to the said practising certificate applicant to erect a signboard with appropriate description at the entrance to the registered office.</p>	
Yours faithfully,	
_____ (Signature)	
_____ (Full name in BLOCK letters)	
_____ (Position held)	
_____ (Company Chop)	_____ (Name of Company)

* Please delete as appropriate.