



After issuing the Reason for Decision on 13 September 2013, the Disciplinary Committee considered the written "Submissions On Sanctions" filed by the Complainant on 7 October 2013 and a letter by the 1<sup>st</sup> Respondent dated 11 October 2013.

The Disciplinary Committee also considered the Complainant's letter dated 11 October 2013 which included a disciplinary order issued on 10 October 2013 under disciplinary proceedings No. D-12-0711F, ordering the removal of the 1<sup>st</sup> Respondent for a period of 18 months with effect from the 40<sup>th</sup> day from the date of that order.

IT IS ORDERED that:-

- (1) the 1<sup>st</sup> Respondent be removed from the register of certified public accountants temporarily for a period of 30 months under Section 35(1)(a) of the PAO. The removal shall be effective from the 40<sup>th</sup> day of the date of this Order and shall take effect concurrently to the removal order dated 10 October 2013 under disciplinary proceedings No. D-12-0711F;
- (2) the 2<sup>nd</sup> Respondent be reprimanded under Section 35(1)(b) of the PAO;
- (3) the 1<sup>st</sup> and 2<sup>nd</sup> Respondents do pay the costs and expenses of and incidental to the proceedings of the Complainant in the sum of HK\$81,893.

Dated the 8<sup>th</sup> day of January 2014