



IN THE MATTER OF

A Complaint made under section 34(1) of the Professional  
Accountants Ordinance

BETWEEN

The Registrar of the Hong Kong Institute of                      Complainant  
Certified Public Accountants

AND

Tse Lap Fu, Lawrence (F03636)    Respondent

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**CORRIGENDUM**

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The following is a corrigendum to the Order and Reasons for Decision dated 5  
September 2017:

On page 2 concerning the Second Complaint,

"...HKSA 500 *Related Parties*..."

is amended to

"...HKSA 550 *Related Parties*..."

Dated: 10 October 2017

Clerk to the Disciplinary Committee