SAMPLE LETTER FOR GROUP REGISTRATION UNDER THE AS SCHEME

Authorized Supervisors who wish to apply for group registration should submit a letter, issued by a director of the holding company, certifying the fulfilment of group registration requirements.

Please be reminded that the letter should be printed on the letterhead of the holding company or affixed with the organization chop.

[Date]

Education & Training Department – Practical Experience Team Hong Kong Institute of Certified Public Accountants 27th Floor, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.

Application for group registration under the Authorized Supervisor scheme

I hereby certify that [name of the holding company] and its specified subsidiary(ies) listed below (collectively referred to as the "Group") are operating under a centralized accounting function and that [name of Authorized Supervisor] will be responsible for training the HKICPA registered student(s)/other prospective member(s) in the specified subsidiary(ies) [and, if applicable, the holding company] within the Group under the Institute's Practical Experience Framework.

No. Name of Subsidiary(ies) Address of Subsidiary(ies)

1.

2.

Please consider and approve the above group registration application.

Sincerely,

For and on behalf of [name of the holding company]

[Signature]

[Name and Position of the Signatory]