

Hong Kong Institute of Certified Public Accountants
37F Wu Chung House
213 Queens Road East
Wanchai
Hong Kong

We confirm that, as of this date, the following individual has passed the U.S. Uniform CPA Examination and holds a current license, in good standing, issued by this state's Board of Accountancy. At least 90 semester hours of the degree(s) were completed in the U.S. This letter has been prepared at the request of this individual in order to assist in assessing their qualifications for registration for the Hong Kong Aptitude Test on Hong Kong Law and Taxation.

Licensee:

License Number:

License Date:

The licensee passed the Uniform CPA Examination on:

Our State Board enacted the 150 hour rule on:

Please, contact us if you require additional information on this licensee.

Sincerely,