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18th February, 2009

BY:.....

The Chief Executive and Registrar  
Hong Kong Institute of CPAs,  
37/F., Wu Chung House,  
213 Queen's Road East,  
Wanchai, Hong Kong.

Dear Sirs,

**Re : Comments on the proposed changes to the Practising Certificate Regime**

We refer to your consultation paper on proposed changes to the Practising Certificate Regime and would like to submit herewith our views on the questions outlined in the consultation paper as follows:

Question 1	Agreed
Question 2	Agreed
Question 3	Agreed
Question 4	Agreed
Question 5	Agreed
Question 6	Agreed
Question 7	Agreed
Question 8	Agreed
Question 9	Agreed
Question 10	Disagreed

Reason :

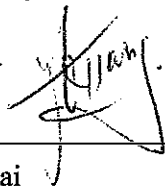
The addition of a fit and proper consideration for all PC annual renewal; you have to define the term fit and proper. What is the criterion or judgment to determine an individual to be considered a fit and proper person? Whether it is mentally or physically? For example when a member carries on as a practising member to the age of seventy or thereafter; do you consider he/she to be a fit and proper person. If so, do you require a physician's certificate to confirm whether a person is considered mentally or physically a fit and proper person to be issued with a practicing licence each year when he/she attend a certain age and thereafter? Bear in mind that, mental patients have nothing to do with his/her age. The triggering of human right and the age discrimination problem would be further issues to be considered. In fact, the integrity of the member and the self control discipline of the member itself are

sufficient ingredient to consider a member to be a fit and proper person.

- Question 11            The annual declaration serve as re-instatement that all PC holders engaged in audit work and the declaration should remain and no need to be removed.
- Question 12            There is no need to be treated as first time applicant unless he/she has been removed for more than one year.
- Question 13            He/she should not be required to re-apply unless he/she has been removed for more than one year.
- Question 14            Same as Question 12 and 13 unless he/she has been cancelled for more than one year.
- Question 15            There is no need to remove
- Question 16            Agreed
- Question 17            Agreed
- Question 18            Agreed
- Question 19            Agreed

We sincerely hope that our views would be considered by the R&P Committee Members before actual changes be made to the Practising Certificate Regime.

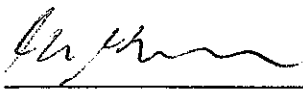
Yours faithfully,



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Tsang Yiu Kai

Practising Certificate Number



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Tsui Chun Kong

Practising Certificate Number



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Tsang Koon Chung

Practising Certificate Number