



Hong Kong Institute of  
**Certified Public Accountants**  
香港會計師公會

(INCORPORATED BY THE PROFESSIONAL ACCOUNTANTS ORDINANCE, CAP. 50 SINCE 1 JANUARY 1973)

## **CERTIFICATE OF REGISTRATION**

**THIS IS TO CERTIFY THAT**

**Abacus CPA Limited**

安柏思會計師有限公司

**IS REGISTERED AS A CORPORATE PRACTICE**

**UNDER SECTION 28E OF THE PROFESSIONAL ACCOUNTANTS ORDINANCE, CAP. 50**

**DATED THIS 1st DAY OF JANUARY 2010**

**BY ORDER OF THE COUNCIL**

**REGISTRAR**

**DATE OF EXPIRY: 31st DECEMBER 2010**

**REG. NO.: S352**