



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 MEMBERSHIP**

**THIS IS TO CERTIFY THAT**

**SIU OI LAM**

蕭 藹 琳

**IS A**

**CERTIFIED PUBLIC ACCOUNTANT  
OF THE INSTITUTE**

**GIVEN UNDER THE COMMON SEAL OF  
THE HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**

**DATED THIS 1st DAY OF JANUARY 2009**



**COUNCIL MEMBER**

**REGISTRAR**

**MEMBERSHIP NO.: A30585**