



Fellow

This is to certify that

Siu Oi Lam

was admitted a fellow of the Association
on 31 October 2011

Given under the Seal of the Association
on 26 November 2011



President

Deputy President

Secretary



Association of Chartered Certified Accountants



Member

This is to certify that

Siu Oi Lam

was admitted a Member of the Association
on 31 October 2006

Given under the Seal of the Association
on 3 December 2006

President

Deputy President

Secretary



The Association of Chartered Certified Accountants