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No. 7 — ACCOUNTANTS ACT (CHAPTER 2A)

It is hereby notified for general information that the Public Accountants Board has on 19th November 2003 ordered that Sim Guan Seng pay a penalty of \$1,000 and that the said Sim Guan Seng do pay to the Board all costs and expenses of and incidental to the inquiry.

ONG BENG KIM

Registrar,

Public Accountants Board,

Singapore.