## Mr Low Seow Chye – Suspension

- the registration of Mr Low Seow Chye, a public accountant (Registration No.: 00338), practising as a sole proprietor in the accounting firm Low Seow Chye & Co, at 14 Robinson Road, #11-02B Far East Finance Building, Singapore 048545, is suspended for a period of 3 months from 12 September 2011 to 11 December 2011 (both dates inclusive) due to failure to undergo and satisfactorily complete a remedial programme ("hot review" order) specified by the Public Accountants Oversight Committee.