

**Standard Rates of Fees Approved by the  
Official Receiver in consultation with  
the Hong Kong Institute of Certified Public Accountants in 2012**

<u>Rank</u>	<u>Hourly Rate (\$)</u>
Partner/Principal	6,124
(Senior) Manager 3	4,983
Manager 2	3,848
Manager 1	2,944
Senior Staff 2	2,255
Senior Staff 1	1,595
Trainee 2	1,120
Trainee 1	904
Clerical	566