

CERTIFICATE OF ATTENDANCE

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This is to certify that

cerreered Chemusina

has participated in the

3rd EUROPEAN FORUM OF ACCOUNTANTS AND AUDITORS 2008

> 30-31st of May,2008 Kiev, Ukraine

The Honourable Chairman of Organising Committee Forum EFAA

David Damant

The Chairman of Organising Committee Forum EFAA

Nesterenko Ivan

Vice-President Institute of Professional Financial Managers (United Kingdom of Great Britain)

Pavlov Oleg



