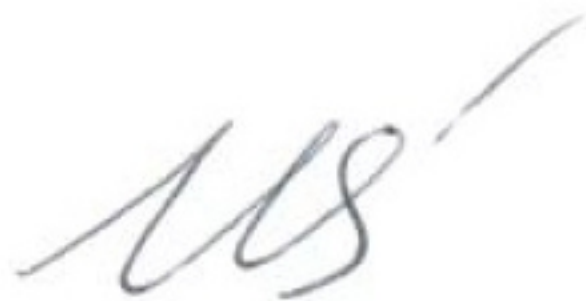


This is to acknowledge that

Denise Phelps

completed the training course

**Facturas emitidas y de gastos. IVA
e IRPF.**



Helen Shepelenko
TRAINING COORDINATOR

