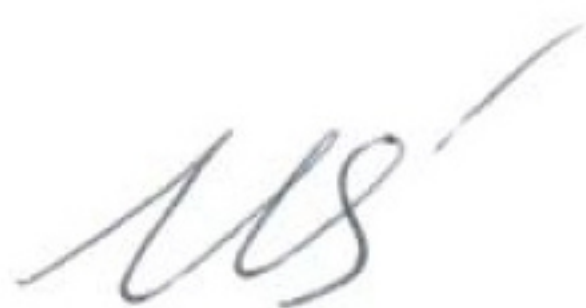


This is to acknowledge that
Steven S. Bammel, PhD

completed the training course

International Financial Reporting Standards



Helen Shepelenko
TRAINING COORDINATOR

