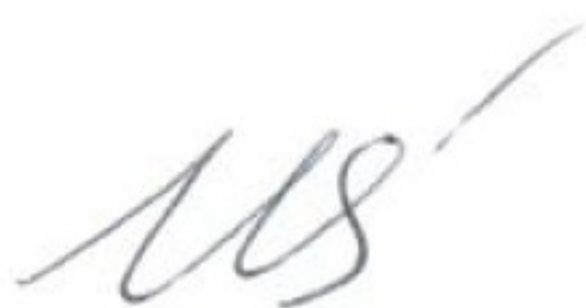


This is to acknowledge that
Jesus Duran Fernandez
completed the training course

International Financial Reporting Standards



Helen Shepelenko
TRAINING COORDINATOR

