

Advanced Diploma in Management Accounting

This is to certify that

Mr Laban Mautho Nyirenda

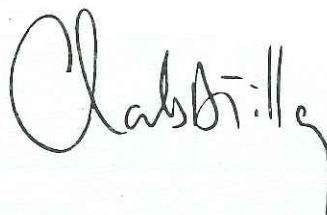
Contact Identification Reference

1-KJ4J

Has completed the Intermediate level
of the Institute's examinations

February 2005

On behalf of the Council



Charles Tilley Chief Executive

This certificate must not be taken to imply that the holder is a Member of the Institute
Note: No practical experience has been assessed as part of this award