



Fellow

This is to certify that

Mamas Koutsoyiannis

was admitted a Fellow of the Association
on 15 March 2006
having been a member of ACCA for five years

Given under the Seal of the Association
on 5 March 2006

Christopher Foister
President

[Signature]
Deputy President

[Signature]
Secretary



The Association of Chartered Certified Accountants

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This certificate remains the property of ACCA and must not in any circumstances be copied, altered or otherwise defaced.
ACCA retains the right to demand the return of this certificate at any time without giving reason.

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The Association of Chartered Certified Accountants



This is to Certify that

Mamas Koutsoyiannis

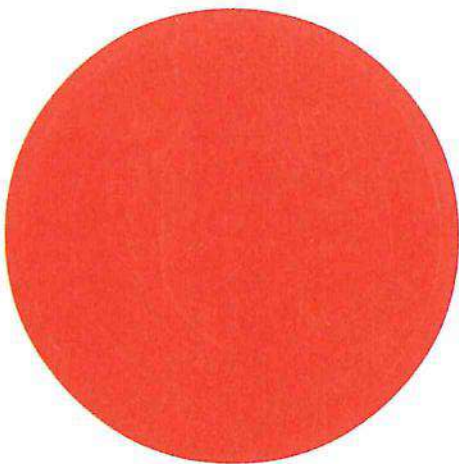
was admitted a

MEMBER OF THE ASSOCIATION

on the 15th day of March 2001

Given under the Seal of the Association

this 19th day of April 2001



Mary J. McG. Keddie Member of Council

Leanne Smith Member of Council

Andrea I Rose Secretary