

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

6019/11

Deputy President

M 1. Bley &



The Association of Chartered Certified Accountants

The Association of Chartered Certified Accountants



This is to Certify that

Mamas Koutsoyiannis

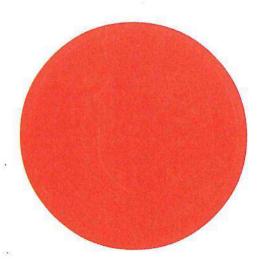
was admitted a

MEMBER OF THE ASSOCIATION

on the 15th day of March 2001

Given under the Seal of the Association

this 19th day of April 2001



Monta J. M. Member of Council

Leane Munic Member of Council

Arther I Rose Secretary