



ACCA

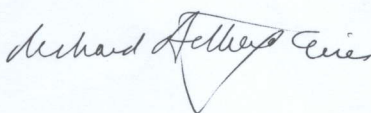
The ACCA Diploma in International
Financial Reporting (DiplFR Russian)
Диплом ACCA по Международной
Финансовой Отчетности
(ДипИФР на русском языке)

This is to certify that
Настоящим подтверждаем, что

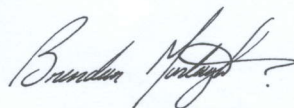
Cristina Gherman
Кристина Герман

has been awarded the ACCA Diploma in International Financial Reporting (Russian)
награжден(а) Дипломом ACCA по Международной Финансовой Отчетности
(на русском языке)

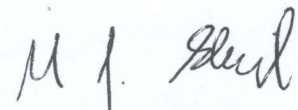
12 March 2009 session / сессия 12 марта 2009



President



Deputy President



Secretary

Association of Chartered Certified Accountants