



*Copies are original*

# 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*  
President

*Forster*

*[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.

00812584

# The Association of Chartered Certified Accountants



**This is to Certify that**

*Mamas Koutsoyiannis*

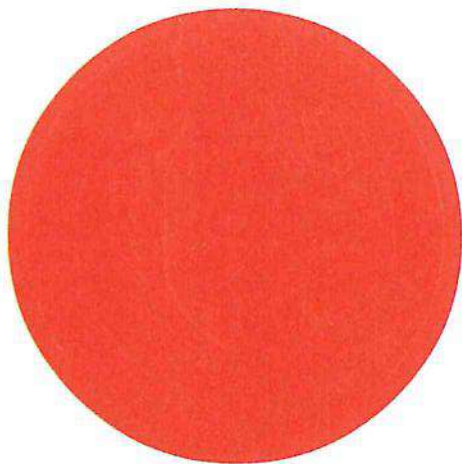
**was admitted a**

**MEMBER OF THE ASSOCIATION**

*on the 15th day of March 2001*

**Given under the Seal of the Association**

*this 19th day of April 2001*



*Msgr J. M. G. Keshie*

Member of Council

*Leone Munn*

Member of Council

*Andrea I Rose*

Secretary