



INTERNATIONAL

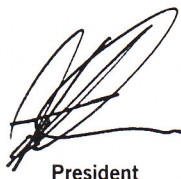
The ACCA Diploma in International  
Financial Reporting (Russian)  
Диплом ACCA по Международной  
Финансовой Отчетности  
(на русском языке)

This is to certify that  
Настоящим подтверждаем, что

Tatiana Zatserkovnaya  
Татьяна Зацерковная

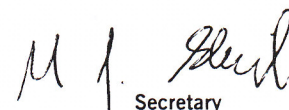
has been awarded the ACCA Diploma in International Financial Reporting (Russian)  
награжден(а) Дипломом ACCA по Международной Финансовой Отчетности  
(на русском языке)

December 2004 / Декабрь 2004



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