

The Institute of Chartered Accountants of Nigeria



Institute of Members

This is to Certify that

Wazimaka Okorie Nwiguwe

has this day been admitted an

Associate of the Institute

Given under the Common Seal of the Institute of Chartered Accountants of Nigeria

President

Member of the Council

Registrar

Dated this 11th day of May, 2010

Certificate No. AC No. 029305

This Certificate remains the property of the Institute