

The Federal Polytechnic, Idah



This is to certify that

Hassan Ibrahim Abiodun

having successfully completed an accredited programme of studies and passed the prescribed Examinations, has by the authority of the ACADEMIC BOARD of the Polytechnic, been awarded

THE HIGHER NATIONAL DIPLOMA

Accountancy

in

Lower Credit

with

Dated this 22nd day of February 2006

REGISTRAR

RECTOR



Reg. No 03/057

CERTIFICATE No. FPID/HND A 004091