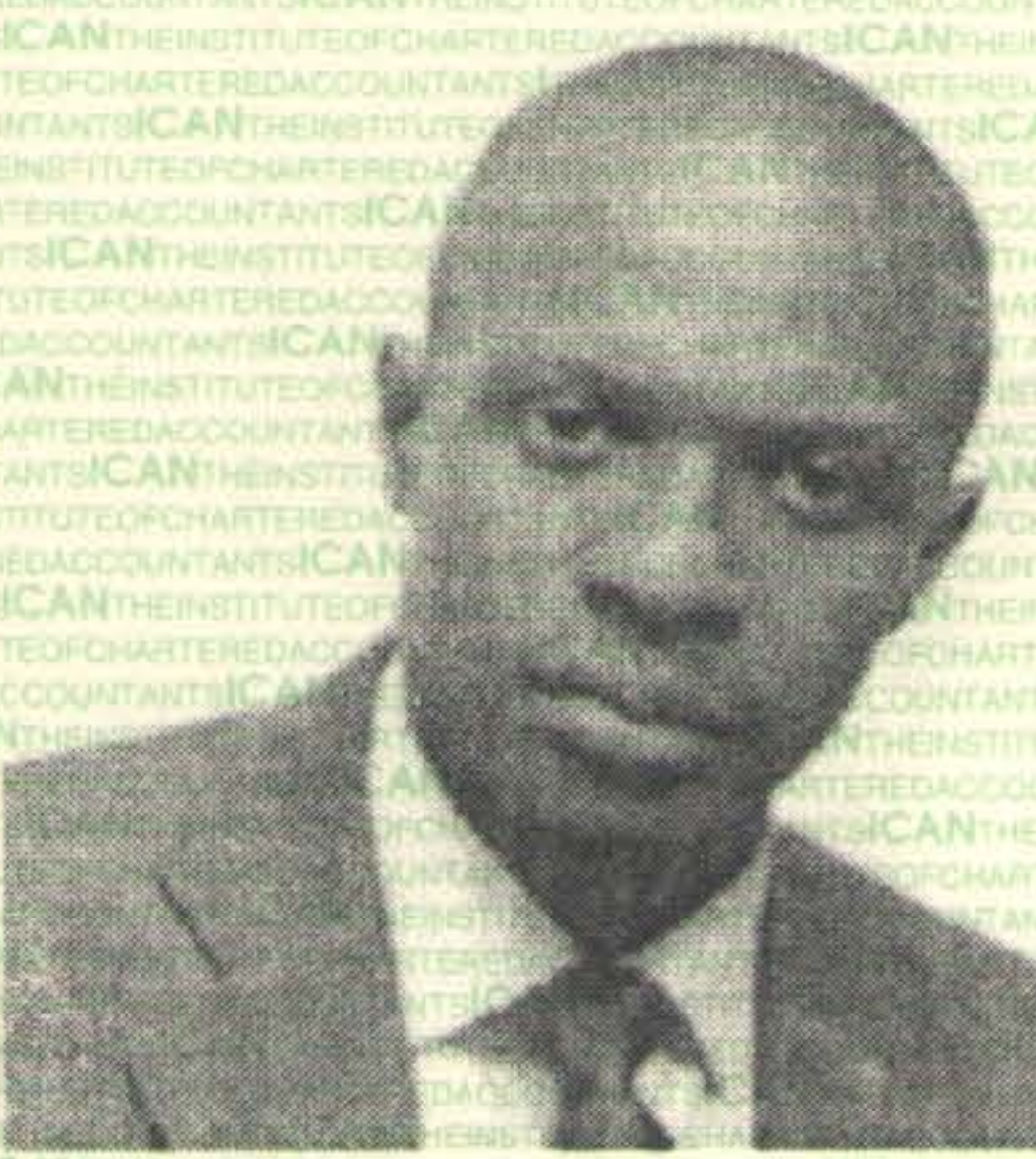


The Institute of Chartered Accountants of Nigeria



Certificate of Membership

This is to Certify that

Okechukwu Nkwu Okoro

has this day been admitted an

Associate of the Institute

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

[Signature]
President

[Signature]
Member of the Council
Registrar

Dated this 11th day of May, 2016

Certificate No.: AC No. 040126

This Certificate remains the property of the Institute

