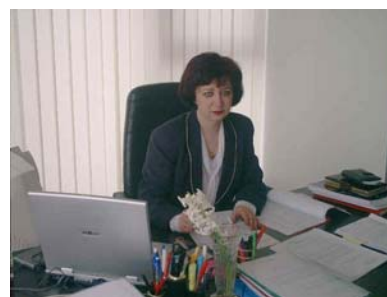


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MANAGEMENT FINANCIAR SI EVALUARE - CROWN AGENTS - ANGLIA

CENZOR EXTERN INDEPENDENT C.N.V.M.

CERTIFICATE of ATTENDANCE - International Accounting Standards and International Standards on Auditing - PricewaterhouseCoopers - The Institute of Chartered Accountants of Scotland

auditor financiar - CAMERA AUDITORILOR DIN ROMANIA - in conformitate cu prevederile Ordonantei de Urgenta a Guvernului nr.75/1999 si HG nr.591/2000.

MANAGEMENT FINANCIAR - S.C.CODECS S.A.Bucuresti (01.05.2004)

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