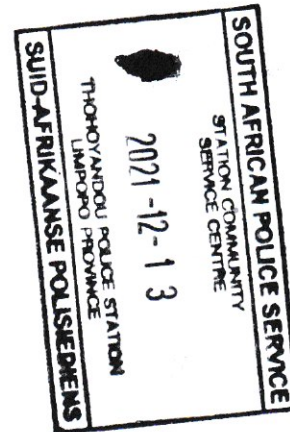




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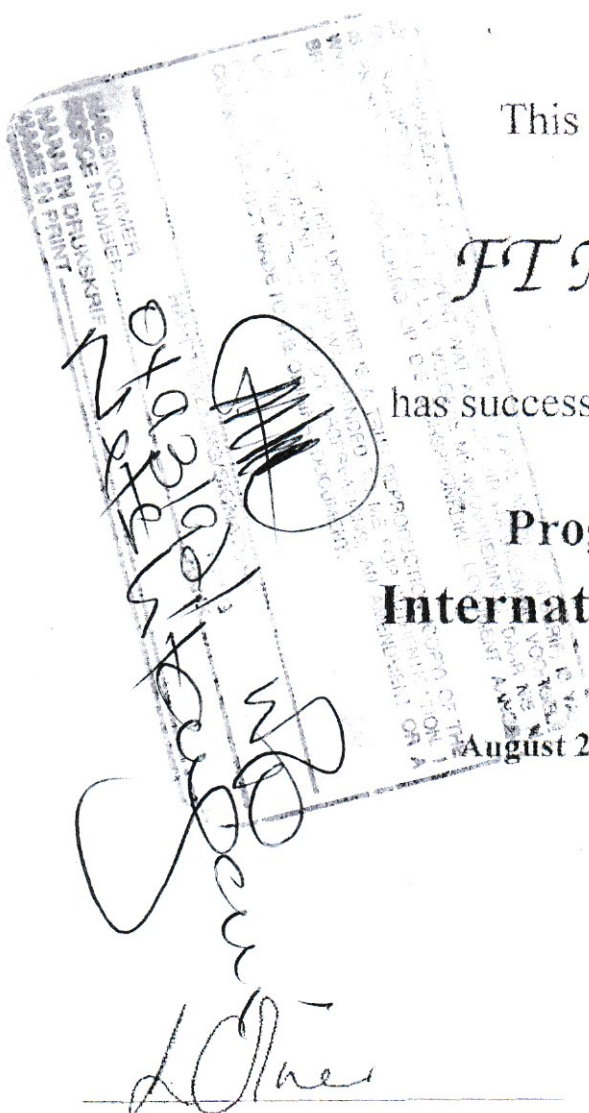
This is to certify that

FT Maiwashe

has successfully completed the

**Programme in
 International Tax Law**

August 2005 to August 2006



Course Leader

Operations Manager: CE at UP