



Heather Callow
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25 May 2024

Owen Walker
R&H Restructuring (Cayman) Ltd
Cayman islands

Dear Owen

Short Paper & Oral Exam Results

The final mark for the short paper and the oral exam has been finalised and approved by the Core Committee.

Your mark for the Short Paper was **8** which is graded as **Professional**.
Your mark for the oral exam was **6** which is graded as **Good**.

Well done with all the hard work and commitment.

Signed on behalf of the Core Committee,

A handwritten signature in black ink that reads "H. P. Callow".

Heather Callow
GIPC Course Co-ordinator