



Established under the Accountants Act No. 15 of 2008

CERTIFICATE OF MEMBERSHIP

This is to certify that

Luka Benard Oseko

*is hereby registered as an accountant in accordance
with the provisions of Accountants Act No. 15 of 2008
under Registration Number*

13499

*Given under our hand and the common seal of the
Institute of Certified Public Accountants of Kenya*

This 10th day of December 2014

Secretary to Council

Chairman of the R & QA Committee

Chairman of the Council



This certificate is the property of the Institute of Certified Public Accountants of Kenya and must be returned to the Institute upon request

A member of Eastern Central and Southern African Federation of Accountants & International Federation of Accountants