

Established under the Accountants Act No. 15 of 2008

CERTIFICATE OF MEMBERSHIP

This is to certify that

Stephen Kirwa Kimeli

is hereby registered <mark>as an accountant in accordance</mark> with the provisions of Accountants Act No. 15 of 2008 under Regi<mark>stration Number</mark>

7128

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

This 3rd day of May 2010

Chairman of the Council

Secretary to Coun

Chairman of the R & QA Committee

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