## KENYA ACCOUNTANTS AND SECRETARIES NATIONAL EXAMINATIONS BOARD A308483 AIII20051348941

This is to certify that

## Chrispine Odhiambo Kapiyo

passed the

## Certified Public Accountants Final Examination

held in

June Two Thousand and Five

having satisfied the examiners in all the prescribed subjects

Chairman

Member

Secretary

The second second

Official Seal

Registration No.

NAC/104064