KENYA ACCOUNTANTS AND SECRETARIES NATIONAL EXAMINATIONS BOARD T39081 T220082127188

This is to certify that

Ruth Nyakio Ngugi

__Reg. No. __ATC/106485

passed the

Accounting Technicians Certificate Examination

held in

December Two Thousand and Eight

having satisfied the examiners in the following subjects

Intermediate Level

Foundations of Accounting **Business Studies Business Statistics** Office Administration Elements of Law

Final Level

Financial Accounting Auditing Cost Accounting Taxation Introduction to Information Technology

ERTIFIED TRUE COPY OF THE ORIGINAL

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