KENYA ACCOUNTANTS AND SECRETARIES NATIONAL EXAMINATIONS BOARD A125899

AI20022129278

This is to certify that

Bernard Walubengo Mwela

Reg. No. NAC/95952

passed the

Certified Public Accountants Part One Examination

held in

December Two Thousand and Two

having satisfied the examiners in the following subjects

Section 1

Financial Accounting 1 Law 1 Economics

Section 2

Taxation I
Cost Accounting
Auditing

PROF. PETER ANYANGA WASAMBA

P105/21412/22

P.O. Box 1817-00100, NAIRCBI-KENYA

Official Seal