



CA04515

CAI201013462426

KASNEB

Kenya Accountants and Secretaries National Examinations Board

This is to certify that

Benard Oseko Luka

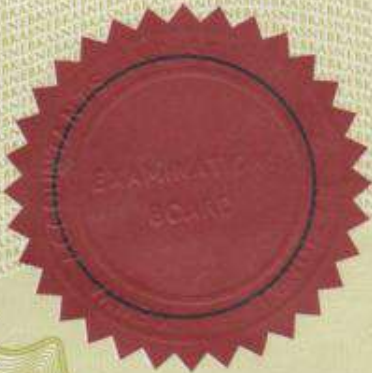
passed the

**Certified Public Accountants
Part One Examination**

held in

June Two Thousand and Ten

having satisfied the examiners in all the prescribed papers



Secretary

Reg. No. **NAC/152749**