



CA13806

CAIII201313461228

**KASNEB**

*This is to certify that*  
**Benard Oseko Luka**

*has passed the*  
**Certified Public Accountants**  
**Final Examination**  
*held in*

**June Two Thousand and Thirteen**

*having satisfied the examiners in all the prescribed papers*



*[Signature]*

Chairman

*[Signature]*

Member

*[Signature]*

*[Signature]* NAC/152749