



Fellow

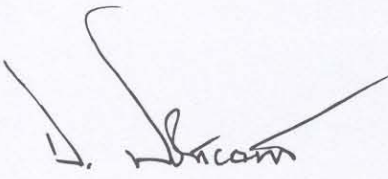
This is to certify that

Dmitry Isaev

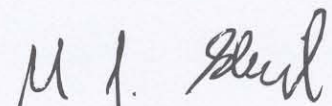
was admitted a fellow of the Association
on 31 May 2012

Given under the Seal of the Association
on 23 June 2012




President


Deputy President


Secretary



Association of Chartered Certified Accountants