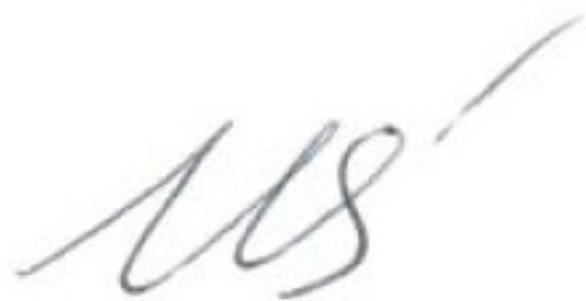


This is to acknowledge that

Elma de Jong

completed the training course

**Declaración de la renta e inspecciones
de Hacienda**



Helen Shepelenko
TRAINING COORDINATOR

