

PEOPLES

International Institute for Cooperation and Advancement

CERTIFICATE

Awarded to

Cinelnikova Valentina Nikolaevna

Who has successfully completed the International Course on:
"Tax Consulting"
18 - 21 November, 2002

Sergio Gryn Academic Director International Institute

Maya Glasserman Head of Division Eastern and Central Europe International Institute

כנאיה גלטרמן-מאשרת

Moscow - November, 2002