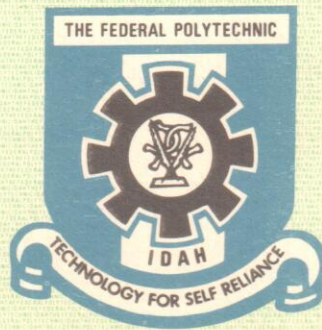


The Federal Polytechnic, Idah



This is to certify that

Chieku Abdulrahman

having successfully completed an accredited programme of studies and passed the prescribed Examinations, has by the authority of the ACADEMIC BOARD of the Polytechnic, been awarded

THE HIGHER NATIONAL DIPLOMA

Accountancy

in

with

Upper Credit

Dated this 30th day of November 2011




REGISTRAR


RECTOR

Reg. No. 09/173

CERTIFICATE No. FPID/HND A 003282