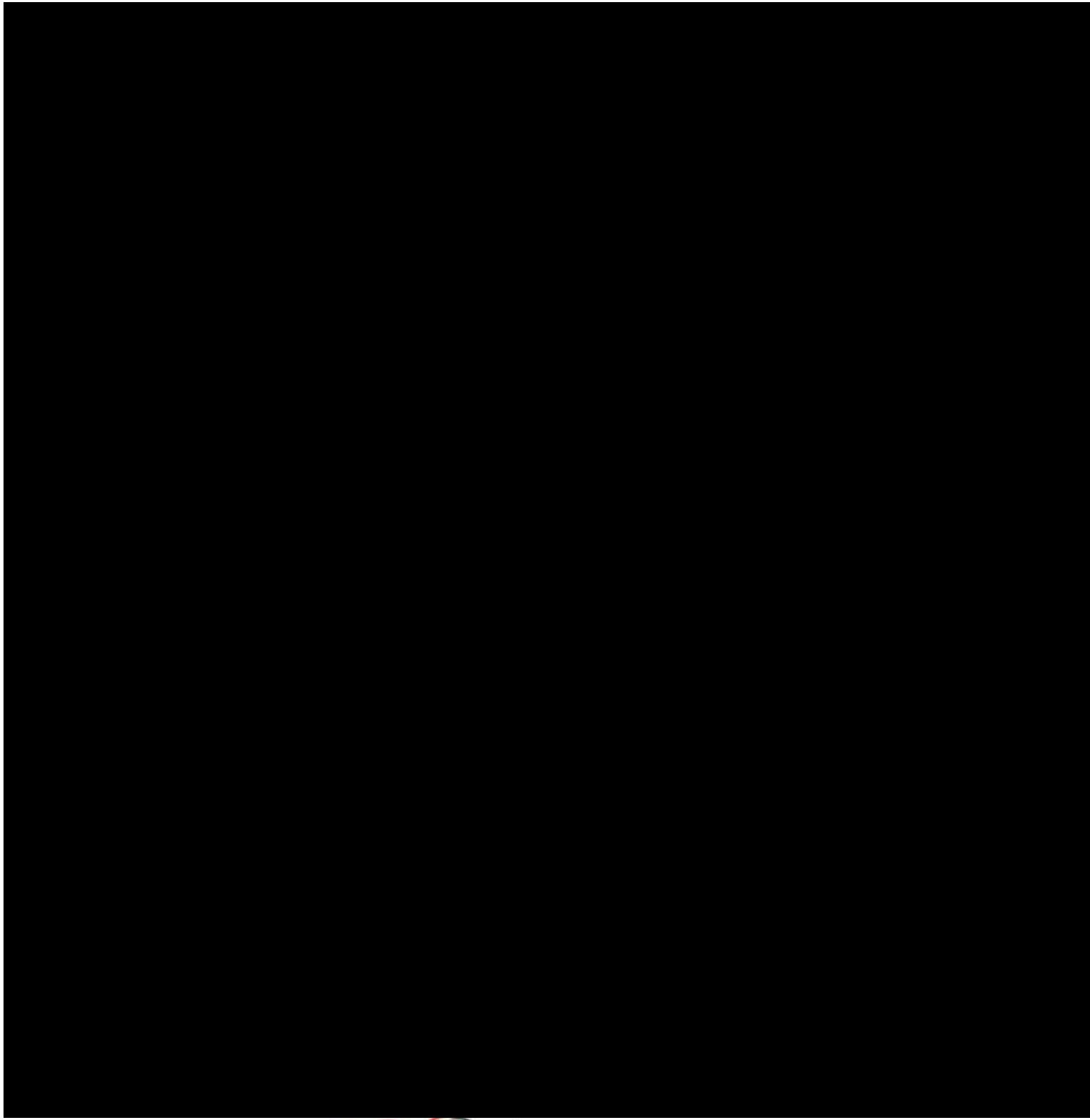




SINGAPORE

CERTIFICATE OF MEMBERSHIP

会员证书



INSTITUTE OF
SINGAPORE
CHARTERED
ACCOUNTANTS

THIS CERTIFICATE REMAINS THE PROPERTY OF THE INSTITUTE