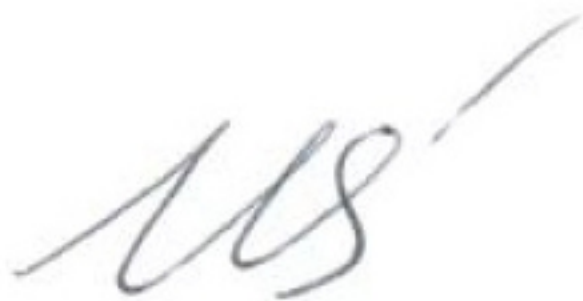


This is to acknowledge that

Mercedes Luzan

completed the training course

**Fiscalidad para autónomos: ¿Cómo empezar
?**



Helen Shepelenko
TRAINING COORDINATOR

