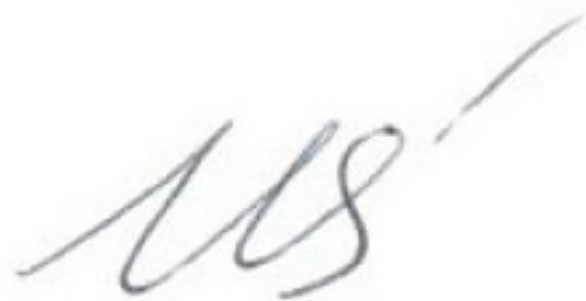


This is to acknowledge that

Luigi Carletti

completed the training course

Declaración de la renta e inspecciones de Hacienda



Helen Shepelenko
TRAINING COORDINATOR

