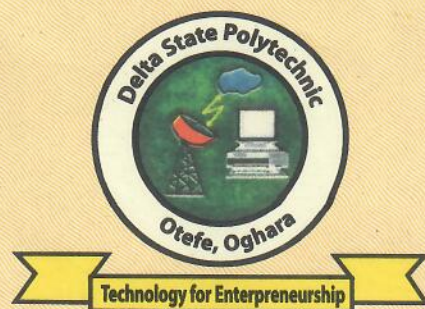


# DELTA STATE POLYTECHNIC

OTEFE-OGHARA, NIGERIA



002650

*This is to certify that*

*Olufemi Ogunzoo*

*having fulfilled all requirements for graduation  
has been awarded*

*Higher National Diploma*

*in*

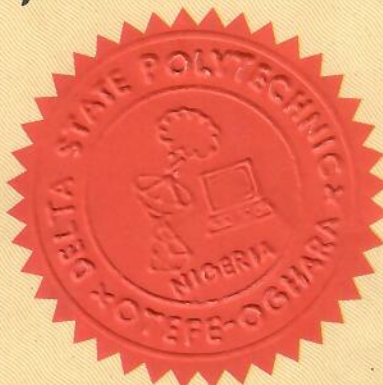
*Accountancy*

*with*

*Lower Credit*

*effective 2015 / 2016 Session*

*[Signature]*  
Registrar



*[Signature]*  
Rector