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CERTIFICATE

OF APPRECIATION

This is to Certify that



Mr. Durgesh Motilal Bhavsar

has successfully authored and contributed to the publication of the textbook titled "**Corporate Accounting**" published by Pencil Bitz. We extend our sincere appreciation for hardwork and dedication.

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A handwritten signature in black ink, appearing to read 'Durgesh Motilal Bhavsar'.

MANAGING DIRECTOR