

The Institute of
Chartered Accountants of India



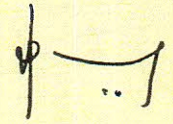
Certificate of Membership

*This is to certify that
Rohit Tulsian*

*Membership No. 53969 of Calcutta
was admitted as a Fellow of the Institute
on the Thirtyfirst day of July 1992.*

*Given by the Council
under the Common Seal of the
Institute of Chartered Accountants of India,
this Thirtieth day of September 1992.*

*A. K. Majumdar
(A. K. Majumdar)
Secretary*


*(N. C. Sundararajan)
President*