



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA

(Established by Act of Parliament No. 15 of 1965)

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Registrar/Chief Executive

P.O. OMOREGIE, JP B. Sc (Hons.) FCA

OUR REF: ICAN/AD/M/A/3309/MARCH/97

Date: 9/5/97

Appl. E.O.

Dear Sir/Madam

LICENCE TO PRACTISE
TRANSFER TO FELLOWSHIP
MEMBERSHIP

With reference to the above subject matter, I wish to inform you that the Certificate is ready for collection at the Institute's Secretariat, Victoria Island, Lagos.

You are hereby advised to see the undersigned for the collection.

Thanks.

Yours faithfully,

O M OKHIRIA [MRS]
for: Registrar/Chief Executive

OMO/ACM