

The Institute of Certified Management Accountants  
of the  
Institute of Management Accountants  
United States of America

proclaims that:

Hamdy Ahmed Mohammed Rashed

has earned the designation

Certified Management Accountant

in recognition of demonstrated knowledge and competence in

Management Accounting

and confers herewith all the rights, privileges, and responsibilities  
as prescribed by the Board of Regents.

December 17, 2010



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