



**KPMG Mejanni, Hazem Hassan & Co.**  
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## C E R T I F I C A T I O N

### **To Whom It May Concern:**

This is to certify that Mr. **Hamdy Ahmed Mohammed Rashed** holder of Bachelor's Degree in Accounting from Sana'a University in October 2004 has been employed with us from June 1, 2004 up to February 15, 2007 which was his last working day with us. His title at his resignation, i.e. on February 15, 2007, was Auditor and his social security number is (268402) – Sana'a.

In accordance with our Professional Independence Policies, Mr. Rashed, has signed an undertaking that he will not work for any audit competitive company or for any client which deals with us with effect from the date of his resignation and over the following two years thereafter.

Mr. Hamdy Rashed, during this period, was hardworking, competent, enthusiastic, sincere and cooperative with his colleagues, and we wish him all success in his future career.

This certificate is issued upon Mr. Rashed's request, without any responsibility on our part.

**M. Zohdi Mejanni**  
*Senior Partner*



**Sana'a, February 25, 2007**